PALMER
is the only high grade tyre;
WELLINGTONS
recommend same.

The Bombay Chronicle

FOUNDED BY SIR PHEROZESHAH M. MEHTA, IN 1913

Nothing just as good as
PALMERS
the all-British tyres.
WELLINGTONS
sell them.

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VOL. IV NO. 52 BOMBAY: THURSDAY, MARCH 2, 1916. ONE ANNA.

SHIPPING

P. & O. AND BRITISH INDIA

(Companies Incorporated in England.)

MAIL & PASSENGER SERVICES.

P. & O. SAILINGS

to London calling at Marseilles.

Date.	Steamers.	Tons.	From Aden.	Tons
5th March	Sardinia ..	7000	--	--
12th "	Medina ..	12500	--	--
19th "	Caledonia ..	8000	--	--
26th "	Salsette ..	6 000	Mongolia ..	10000
2nd April	Arabia ..	8000	--	--
9th "	Salsette ..	6000	Malwa ..	11000
16th "	Kaisar-i-Hind ..	11500	--	--
22nd "	Salsette ..	6000	Khiva ..	9000
30th "	Mandala ..	9000	--	--
7th May	Salsette ..	6000	Mooltan ..	10000
14th "	Nagova ..	7000	--	--
21st "	Salsette ..	6000	Kashgar ..	9000
28th "	Sardinia ..	7000	--	--

To Colombo, Straits, China and Japan transhipping at Colombo for Australia, &c.

Date about	Steamers.	Tons.	Connecting at Colombo	Tons.
9th March	Nagova ..	7000	Mooltan ..	10000
6th April	Namur ..	7000	Kashgar ..	9000
20th "	Novara ..	7000	Arabia ..	8000
			Kashmir ..	9000

For accommodation and further information apply to THE SUPERINTENDENT P. & O. S. N. Co., Bombay.

BRITISH INDIA SAILINGS.

About	Steamers	Destination.
25th March	Lhasa	Karachi direct connecting with Dumra at Karachi for Gulf passengers only
7th March	Linga ..	Karachi Coasting.
8th "	Palamcotta	Cape and South Africa via Perobunder

For later on arrival of English mail steamer.

Terms and rates of freight and passage may be arranged with Messrs. MACKINNON, MACKENZIE & Co., Agents, Nicol Road, near Ballard Pier, Bombay.

NIPPON YUSEN-KAISHA.

(Japan Mail Steamship Co., Ltd.).

Incorporated in Japan.

To Japan via Singapore, Hongkong and Shanghai.

Steamers.	Commanders.	Tons.	Arrival.	Departure.
Totomi Maru ..	M. Tanaka	3412	22nd Feb.	3rd March
Moyori Maru ..	M. Taniguchi	3773	8th Mar.	18th March
Kirin Maru ..	T. Sasaki	3801	16th Mar.	28th March
Bangkok Maru.	T. Kusano	5348	20th Mar.	1st April
Tenshin Maru .	S. Yamazaki	4178	22nd Mar.	3rd April

For Freight apply to:—

T. IBUKIYAMA,
Manager.

NIPPON YUSEN-KAISHA,
York Building, Hornby Road, Bombay.

OSAKA SHOSEN KAISHA.

(Incorporated in Japan.)

HEAD OFFICE:—OSAKA, JAPAN.

Fleet 120 Vessels, Gross Tonnage 273,600.

Twice a month from BOMBAY to JAPAN, via Singapore and Hongkong.

Steamers.	Tons.	Commanders.	Arrivals.	Departures.
Tosan Maru ..	3856	Y. Nakano	24th Feb.	5th Mar.
Shinkoku Maru.	5336	T. Kuchiki	7th March	16th March

For Freight apply to

Y. ASAI,
Manager.

Sukhadwalla Building,
Hornby Road, Fort, Bombay.

Flooring Tiles Marble Merchants and Contractors.

GAZDAR & Co.,

Sole Agents for the

HENRY RICHARDS TILE CO.,

28, CHURCH-GATE ST., FORT.,

BOMBAY.

Bath Tubs, Lavatories, Urinals, Bathroom Fittings, etc.

SHIPPING

ELLERMAN'S CITY AND HALL LINES.

(JOINT SERVICE)

SPRING SAILINGS, 1916.

HOMEWARD.

Steamers.	Class.	Tons.	Leave Bombay about.	Leave Karachi about.
City of Paris	A & C	9239	3rd April	1st April
City of Marseilles	A & C	8250	27th Apr	25th Apr.
City of Birmingham	A & C	7500	15th May	13th May

Fares.	1st class Single.	1st class Return.	2nd class Single.	2nd class Return.
Marseilles	Rs. 555	Rs. 883	Rs. 430	Rs. 680
London via Marseilles	630	1,033	680	790
Liverpool	600	900	450	675
London via Marseilles out from Liverpool	--	942	--	713

Owing to the war, rates of passage and dates of sailing subject to alteration or cancelment without liability to the Company.

Concessions granted to Families Railway Employees, Hospital Nurses, Missionaries, Tea Planters, etc.

Officers of the Army are exempted from the penalty attached to overstaying their leave by reason of delay in arrival of steamer, provided it is timed to arrive within the period of their leave.

The A. and C. Class steamers carry a duly qualified Surgeon and an experienced stewardess.

A. and C. Class steamers have Electric Light and Fan fitted in each cabin FREE OF CHARGE.

The Fares advertised include Free Passage by B. I. Steamer between Bombay and Karachi and vice-versa.

Through booking in connection with Cunard Line.

All the above steamers are fitted with "WIRELESS TELEGRAPHY."

For passage and full particulars apply to:—

KILLICK NIXON & Co.,

Bombay.—Messrs. Ed. Bate & Sons, Agency.
Karachi.—Messrs Forbes, Forbes Campbell and Co., Ltd.

THE "BOMBAY CHRONICLE."

The *Bombay Chronicle* is sold at *one anna* throughout India at the following stations:

AGRA.—A. H. Wheeler & Co.
AHMEDABAD.—Sha Surajmal Cunilal.
AHMEDABAD.—A. H. Wheeler & Co.
AHMEDNAGAR.—A H. Wheeler & Co.
AJMER.—A. H. Wheeler & Co.
BADNERA.—A. H. Wheeler & Co.
BANDRA.—A. H. Wheeler & Co.
BARODA.—M. C. Kothari.
BARODA.—A. H. Wheeler & Co.
BELGAUM.—Higginbotham & Co.
BELGAUM.—Vithal Damodar Kelkar.
BHARATPUR.—A. H. Wheeler & Co.
BHAVNAGAR.—Trivedi Jethalal Kalian.
BHOPAL.—A. H. Wheeler & Co.
BHUSAVAL.—Pinto & Sons.
BHUSAVAL.—A. H Wheeler & Co.
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BOMBAY.—A. H. Wheeler & Co.
BROACH.—A H. Wheeler & Co
DEOLALI.—Nusserwanji & Sons.
DELHI.—A. H. Wheeler & Co.
DELHI.—The Elhence, Agency.
DHARWAR.—Higginbotham & Co.
DHOND.—A. H. Wheeler & Co.
GWALIOR.—A. H. Wheeler & Co.
HUBLI.—Higginbotham & Co.
HYDERABAD Dn.—A. H. Wheeler & Co.
IGATPURI.—Pinto & Sons.
IGATPURI.—A. H. Wheeler & Co.
ITARSI.—A. H. Wheeler & Co.
JHANSI.—A. H. Wheeler & Co.
JUBBULPORE.—A. H. Wheeler & Co.
KALYAN.—A. H. Wheeler & Co
KALYAN.—Proprietor, Refreshment Room, Kalyan Station.
KHANDWA.—A. H. Wheeler & Co.
KIRKEE.—La Croix & Co.
KOLHAPUR CITY.—S. A. Kulkarni & Co.
KOTAH.—A. H. Wheeler & Co.
LONAVLA.—Ry. Co-operative Society Ltd.
LONAVLA.—A. H. Wheeler & Co.
MUNMAD.—A. H. Wheeler & Co.
MATHERAN.—Shapurji Nowroji & Co.
MHOW.—Sorabji Maneckji.
MHOW.—A. H. Wheeler & Co.
MUTRA JUNCTION.—A. H. Wheeler & Co
NAGPUR.—"Maharashtra" Office.
NAGPUR.—A. H. Wheeler & Co.
NEEMUCH.—A. H. Wheeler & Co.
NERAL.—A. H. Wheeler & Co.
NADIAD.—Dalsukhram Keshavram Pandya, Esq.
POONA.—Shaik Abdulla Mohamed.
POONA.—A. H. Wheeler & Co.
PURNEA.—A. H. Wheeler & Co.
RUTLAM.—A. H. Wheeler & Co.
SECUNDERABAD Dn.—A. H. Wheeler & Co.
SHOLAPUR.—Dhonde Brothers.
SHOLAPUR.—A. H. Wheeler & Co.
SURAT.—Changanlal Motiram, Hollapia.
SURAT.—A. H. Wheeler & Co.
THANA.—Jamshed and Fredoon Irani, opposite Railway Station.
TRICHINOPOLY.—A. K. Sundararajam, Warrior.
WADHWAN.—A. H. Wheeler & Co.
WADI.—A. H. Wheeler & Co.

NOTICE

*** The Manager would be glad to receive applications for Sale agencies at Stations not included in the above list.

SHIPPING

ANCHOR LINE.

Steamers.	Tonnage.	Captains'	Leave Bombay, about
S.S. Circassia	6729	C. F. Osborne R.D., R.N.R.	5th Mar. 1916.
S.S. Castalia	6888	Wm. Kelso	9th "
S.S. Olympia	5124	Alex. Andrew	23rd "
S.S. Elysia	6368	J. Klimatsi	26th April "
S.S. Scindia	5106	R. Erskine	14th May "

Subsequent sailings cannot be announced at present on account of the war but due notification will be given as soon as possible.

ALL STEAMERS FITTED WITH MARCONI WIRELESS TELEGRAPHY.

All the four berth cabins have now been given up and in the future only three persons will be berthed in the cabins that originally held four.

FARES.

	Single. Rs.	Return. Rs.
Bombay to Suez	420	630
Bombay to Cairo	435	660
Bombay to Port Said	450	675
Bombay to Marseilles and back from Liverpool	555	667
Bombay to London via Marseilles and back from Liverpool	630	942
Bombay to Gibraltar	570	855
Bombay to Liverpool	600	900
Bombay to New York via Liverpool and Glasgow	867	1433

All return tickets are available for 2 years.

Concessions granted to Families, Railway employees Hospital Nurses, Missionaries, Tea-Planters, etc

Each steamer carries a duly qualified Surgeon and an experienced Stewardess and is fitted with every comfort.

All steamers have electric lights and electric fans in every cabin free of charge.

Officers the Army are exempted from the penalty attached to overstaying their leave by reason of delay in arrival of steamers provides it is timed to arrive within the period of their leave.

The advertised rate to Europe includes free passage by B. I. S. Company's steamer between Karachi and Bombay.

Through tickets to America per Anchor Cunard Joint Passenger Service.

For any further information, regarding passage, apply to the undersigned:—

W. & A. GRAHAM & Co.,
Agents, Bombay.

BANKING

NATIONAL BANK OF INDIA, LIMITED.

Esplanade Road, BOMBAY.

(Incorporated in the United Kingdom.)

Bankers to the Government in British East Africa and Uganda.

Subscribed Capital £2,000,000
Paid-up Capital £1,000,000
Reserve Fund £1,175,000

Head Office:
26, Bishopsgate London, E.C.

Branches:

Calcutta	Chittagong	Zanzibar
Bombay	Rangoon	Mombassa
Madras	Mandalay	Nairobi
Karachi	Colombo	Nakuru
Lahore	Kandy	Kisuma
Amritsar	Newera-Elliya	Fuja
Delhi	Aden (Camp)	Kampale
Cawnpore	Aden (Steamer Point)	Entebbe
Tuticorin		
Cochin		

Agents in New York and South America:—The Anglo South American Bank, Ld.

Agents in Mauritius:

Mauritius Commercial Bank.

FIXED DEPOSITS.

The Bank receives Fixed Deposits for One year and shorter periods at rates of interest to be ascertained on application.

CURRENT DEPOSIT ACCOUNTS

are opened for Approved Customers and interest is allowed at 2 per cent. per annum from Rs. 1,000 up to Rs. 1,00,000 but no interest is allowed when the sum accrued does not amount to Rs. 5 half-yearly.

BILLS OF EXCHANGE

payable in the principal Cities of Europe, India, China, Africa and Australia, purchased or collected.

DRAFTS

are granted on the Head Office and Branches of the Bank and on the Principal Cities of Europe, Africa, America and Australia Remittances may be by telegrams.

The Bank undertakes the purchase and sale of Government Securities, Stocks and Shares and receives same for safe custody realising Interest and Dividend when due.

Loans and Cash Credits granted on approved securities.

RALPH KIDD,
Manager.

THE BURMAH OIL COMPANY, LTD.

(SCOTLAND.)

B. O. C LUBRICATING OILS

B. O. C. LAMPS OIL — B. O. C. PITCH
B. O. C. PETROL — B. O. C. CANDLES
B. O. C. MOTOR OILS — B. O. C. NIGHTLIGHTS
B. O. C. GREASES — B. O. C. WAX

BOMBAY AGENTS:

SHAW WALLACE & Co., Wallace Street,

P. O. Box 203 Telephone Nos. 101 & 1439

BANKING

THE PUNJAB NATIONAL BANK, LIMITED.

ESTABLISHED 15TH MAY, 1895.

Capital Authorized ..... Rs. 50,00,000
Capital Issued ..... Rs. 31,00,000
Capital Subscribed ..... Rs. 31,00,000
Capital Paid-up ..... Rs. 15,75,958
Reserve Funds ..... Rs. 11,21,541

HEAD OFFICE—LAHORE.

Branches.

Amritsar, Bombay, Calcutta, Cawnpore, Delhi, D. I. Khan Ferozepore, Gujranwalla, Jullundhur, Karachi, Kasur, Lahore City, Lyalpur, Ludhiana, Multan City, Peshawar City, Amballa City, Rawalpindi, Sargodha, Sialkot, Patiala, Jamoo, Srinagar and Jhelum City.

CURRENT ACCOUNTS are opened and interest allowed at the rate of 2½ per cent. per annum.

FIXED DEPOSITS are received for 12 months and shorter periods at rates of interest which can be ascertained on application.

SAVINGS BANK DEPOSITS. Sums as low as Rs. 5 received and interest allowed at 3½ per cent. per annum.

LOANS, OVERDRAFTS and CASH CREDITS. The Bank grants accommodation on terms to be arranged against approved security.

CHEQUES, HUNDIS, BILLS, etc., of out stations are bought, collected, and discounted.

For other particulars and rules of business apply to:—

SETH GHARIBDAS,
Manager.

THE MERCANTILE BANK OF INDIA LIMITED.

(INCORPORATED IN ENGLAND.)

12, ESPLANADE ROAD.

Subscribed Capital £1,125,000
Paid-up Capital £562,500
Reserve Liability of Shareholders ... £562,500
Reserve Fund £500,000

Head Office: 15, Gracechurch Street, London, E. C.

LONDON BANKERS:

THE BANK OF ENGLAND.

THE LONDON JOINT STOCK BANK, LTD.

BRANCHES AND AGENCIES:

Bombay, Karachi, Calcutta, Sub-Branch Howrah (Calcutta), Delhi, Rangoon, Madras, Colombo, Kandy, Galle, Kuala-Lumpur Kota Bharu (Kelantan), Penang, Singapore, Hongkong and Shanghai.

The Bank negotiates and collects Bills and grants Drafts payable at its Head Office and branches and issues Letters of Credit for the use of Travellers.

The Bank receives Deposits on the following terms:—

CURRENT DEPOSIT ACCOUNTS.

Interest allowed at 2 per cent. on the actual daily balances up to Rs. 1 lakh.

Sums above Rs. 1 lakh will be received on terms to be ascertained on application.

FIXED DEPOSITS.

Interest at 4 per cent. per annum allowed on deposits fixed for 12 months. Rates for shorter periods to be ascertained on application.

The Bank undertakes the purchase and sale of Government Securities, Stocks and Shares and receives same for safe custody realising Interest and Dividends when due.

J. B. CRICHTON,
Manager.

THE BANK OF INDIA, LIMITED.

ESTABLISHED 7TH SEPTEMBER, 1900.

INCORPORATED UNDER THE INDIAN COMPANIES' ACT VI OF 1882.

HEAD OFFICE—ORIENTAL BUILDINGS, BOMBAY.

CAPITAL SUBSCRIBED ..... Rs. 1,00,00,000
CAPITAL PAID-UP ..... Rs. 50,00,000
RESERVE FUND ..... Rs. 7,00,000

CURRENT DEPOSIT ACCOUNTS.

Interest is allowed on daily balances from Rs. 300 to Rs. 1,00,000 at the rate of 2½ per cent. per annum from December 1st to May 31st and at 2 per cent. per annum for the remaining six months. On sums exceeding Rs. 1,00,000 interest is allowed by special arrangement. No interest will be allowed which does not amount to Rs. 3 per half year.

FIXED DEPOSITS.

Deposits are received fixed for one year or for shorter periods at rates of interest which can be ascertained on application.

GENERAL BANKING BUSINESS.

Transacted rules for which can be obtained on application.

H. P. STRINGFELLOW,
Manager.

BANKING

CHARTERED BANK OF INDIA, AUSTRALIA AND CHINA.

(Incorporated in England by Royal Charter.)

Capital £1,200,000
Reserve £1,800,000
Reserve Liability of Shareholders ... £1,200,000

HEAD OFFICE.

38, Bishopsgate London, E.C.

AGENCIES AND BRANCHES.

Bombay	Singapore	Hoilo
Calcutta	Malacca	Hong-Kong
Madras	Kawala-Lumpur	Canton
Rangoon	F.M.S.)	Foochow
Colombo	Klang (F.M.S.)	Shanghai
Karachi	Seremban (F.M.S.	Tientsin
Amritsar	Bangkok	Tsingtau
Delhi	Batavia	(North China)
Penang	Sourabaya	Hankow
Puket	Saigon	Peking
Taiping (F.M.S.)	Haiphong	Yokohama
Ipoh (F.M.S.)	Manila	Kobe
Medan (Sumatra)	Cebu	

CURRENT DEPOSIT ACCOUNTS.

Interest is allowed at 2 per cent. per annum on the minimum monthly balance if not under Rs. 1,000 and not exceeding Rs. 1,00,000 but no interest is allowed when the sum accrued does not amount to Rs. 5 half yearly.

Amounts above Rs. 1,00,000 will be received on terms which may be ascertained upon application. Government Securities, Stocks and Shares bought and sold on account of clients and also received for safe custody and collection of Interest and Dividends when due.

FIXED DEPOSITS.

Are received for twelve months and shorter periods at rates to be ascertained on application.

GEORGE MILLER,
Agent.

Post Box No. 24.

HONGKONG AND SHANGHAI BANKING CORPORATION.

(Incorporated in Hongkong.)

Paid-up Capital $15,000,000
Reserve Liability of Proprietors ... $15,000,000
Silver Reserve Fund $18,000,000
Gold Reserve Fund £1,500,000

COURT OF DIRECTORS AND HEAD OFFICE IN HONGKONG.

ADVISORY COMMITTEE IN LONDON

BRANCHES.

Amoy	Ipoh	Rangoon
Bangkok	Johore	Saigon
Batavia	Kobe	San Francisco
Bombay	Kwala-Lumpur	Shanghai
Calcutta	London	Do. Hongkew
Canton	Lyons	Singapore
Colombo	Malacca	Sourabaya
Foochow	Manila	Taipeh
Hankow	Nagasaki	Tientsin
Harbin	New York	Tsingtau
Hongkong	Peking	Iloilo
	Penang	Yokohama

CURRENT DEPOSIT ACCOUNTS.

Interest allowed at 2 per cent. per annum on Daily Balances of Rs. 1,000 to Rs. 1,00,000 provided the sum accrued amounts to Rs. 5 half yearly.

FIXED DEPOSITS.

Are received for varying periods up to 12 months on terms which may be ascertained on application. Drafts granted on London and the chief Commercial places in Europe India, Australia, America, China, and Japan.

Credits granted Bills purchased and every description of Banking and Exchange business transacted.

C. H. WILSON,
Agent.

40, Churchgate Street.

THE EASTERN BANK LIMITED.

(INCORPORATED IN ENGLAND.)

Bankers to the Government in Busra.

SAVINGS DEPOSIT ACCOUNTS.

The Bank receives Savings Deposits on the following terms:—

Interest is allowed at the rate of 3½ per cent. per annum on the minimum balance, up to but not exceeding Rs. 3,000 at the credit of an account between the 5th and the last business days of each calendar month.

Deposits may be made in the names of two or more persons and may be made payable to any one or more of them, or to the survivor or survivors.

Copies of the rules are obtainable on application at the Bank.

FELICE CORNAGLIA

BOMBAY AND POONA.

Caters for large and small parties in his usual recherche style.

ESTIMATES ON APPLICATION.

83-85, MEDOWS STREET
7, ESPLANADE ROAD } BOMBAY.

ARSENAL ROAD, POONA.

Telegrams 'Cornaglia" Telephone No. 42.

BANKING

THE YOKOHAMA SPECIE BANK, LIMITED.

(Registered in Japan.)

Established 1880.

Subscribed Capital ..... Yen 48,000,000
Paid-up Capital ..... Yen 30,000,000
Reserve Fund ..... Yen. 20,000,000

HEAD OFFICE.—YOKOHAMA.

Branches and Agencies at

Antung	Hsein	Liaoyang
Changchun		Ryojun (Port Arthur)
Darien (Dalney)	Calcutta	London
Hankow		San Francisco
Harbin	Lyons	Shanghai
Hongkong	Fengtien (Mukden)	Sydney
Honolulu	Nagasaki	(Australia)
Kobe	Newchwang	Tiehling
Los Angles	New York	Tientsin
(Cal. U.S.A.)	Osaka	Tokyo
	Pekin	Tsingtau
		Tsinanfu

CURRENT DEPOSIT ACCOUNTS are opened at 2 per cent. per annum on daily balances of Rs. 1,000 up to Rs. 1,00,000 provided that the amount of half yearly interests is not less than Rs 5.

FIXED DEPOSITS are received for one year and shorter periods on terms which may be ascertained on application.

Every description of BANKING and EXCHANGE business transacted.

N. IGARASHI, Manager.

Post Box No. 207.
Hornby Road, Fort, Bombay.

BANK OF BOMBAY.

HEAD OFFICE AND MANDVI BRANCH.

SAVINGS BANK.

The Bank receives Deposits on the following terms:—

Sums not exceeding Rs. 1,000 in the aggregate may be deposited within any one year from 1st January to 31st December.

Deposits may be made in the names of two or more persons and the balance made payable to one or more of them or to the survivor or survivors. Interest is allowed at the rate of three per cent. per annum on the minimum monthly balance not exceeding Rs. 5,000

Copies of the Rules can be obtained on application at the Bank.

R. AITKEN,
Secretary and Treasurer.

BANKING

BANK OF BARODA, LIMITED

Under the patronage of and largely supported by the Government of H. H. the Maharaja Gaikwar.

Registered under the Baroda Companies Act III of 1897.

HEAD OFFICE BARODA.

Branches: Ahmedabad, Navsari, Mehsana and Surat.

Capital Subscribed ..... Rs. 20,00,000
Capital Paid-up ..... Rs. 10,00,000
Reserve Fund ..... Rs. 4,50,000

CURRENT DEPOSIT ACCOUNTS.

Interest allowed on daily balance from Rs. 300 to Rs. 1,000 at the rate of 2 per cent. per annum and on sums over Rs. 1,00,000 by special arrangement. No interest which does not come to Rs. 3 per year will be allowed.

FIXED DEPOSITS.

Amounts for 12 months are received at 4½ per cent. and for other periods on terms which may be ascertained on application.

LOANS, OVERDRAFTS AND CASH-CREDITS.

The Bank grants accommodation on terms to be arranged against approved securities.

The Bank undertakes on behalf of its constituents the safe custody of Shares and Securities and the collection of dividends and interest thereon; it also undertakes the sale and purchase of Government Paper and all description of Stock at moderate charges, particulars of which may be learnt on application.

SAVINGS BANK DEPOSITS.

Deposits received and interest allowed at 3½ per cent. per annum. Rules on application.

C. E. RANDLE,
Manager.

Headache every now and then? Carry Stearns' Headache Cure—easy to carry, easy to take. Clears the head in a few minutes. C 11

Zymole Trokeys stop that rattle in your voice. They are pleasant to use if your throat feels husky. Try them and be convinced. Then you will never be without them. B 19

SPECIAL SHORT ADVTS.

"WANTED," "TO LET" and "FOR SALE" Advertisements are charged at the following rates WHICH MUST BE PREPAID.

ADVERTISEMENTS not exceeding twenty words Re. 1 per insertion; every additional line (six words) or part of a line 4 annas. Headings count as two lines.

Advertisers are requested to send remittance with copy of advertisement to avoid delay in publication.

Advertisers are requested to note that the publishers cannot undertake to send Replies to Advertisments unless a sufficient amount is prepaid to cover Postage. Replies can always be obtained at the Office on production of the Voucher given between the hours of 11 a.m. and 5 p.m.

SPECIAL CONTRACT RATES,
may be had on application to—
The Manager, "Bombay Chronicle."

AN ENGLISH LADY living on the Bunder, can supply excellent outside meals. Apply to Box No. 4, Advt. Dept., "Bombay Chronicle." 1051

TO MOTORIST—Don't throw away your old tyres. Bring to the Michell Tyre Repairing Co., they will make them serviceable again for you.

Solid band tyres for big trucks fitted by hydraulic pressure. MICHELL TYRE REPAIRING Co., 5-12, Queen's Road, P. O. 2, Bombay. 311

WANTED

A CAPITALIST WANTED with Rs. 50,000 to extend a highly paying European Concern. Apply to Box No. 764 Advt. Dept., "Bombay Chronicle." 3361

AN ENGLISH TRAINED NURSE offers to take charge of a child or be a companion to a lady in return for passage or half passage to England in March." Apply to Box No. 9, Advt. Dept., "Bombay Chronicle." 1008

WANTED.—CANVASSRES of advertisements and subscribers for various publications. Apply immediately to Box No 761, Advt. Dept., "Bombay Chronicle" 3336

WANTED—A nice large AIRY ROOM with bathroom attached in the vicinity of Fort Rent moderate. Apply to Box No. 8, Advt. Dept., "Bombay Chronicle." 1009

WANTED—To purchase serviceable household furniture, horses, carriages, etc., in small lots or in quantity. Apply to Box No. 30, Advt., Dept., "Bombay Chronicle." 3367

WANTED in French family PAYING GUESTS for cool well-furnished rooms, electric light, fans, and modern conveniences, Rs. 100, Rs. 120 and Rs. 140 per month, inclusive. MADAME FALLOFIELD, Rafiya Manzil, Wodehouse Road 1059

WANTED by the Busreh Municipality (Persian Gulf), a fully qualified MID WIFE for Municipal Work in the town of Busreh to act under the Supervision of Civil Surgeon. Salary Rs. 120 per mensem, and with free quarters. Further information on application.

Native Christian preferred.

Apply with copies of testimonials to THE MILITARY GOVERNOR, Busreh. 1007

APPLICATIONS with testimonials are invited for the post of a Dyeing Master in the Central Jail, Coimbatore, on a salary of Rs. 120, with free quarters.

All applications should be made to the Superintendent, Central Jail, Coimbatore, and they should reach this office not later than the 10th March, 1916.

C. F. FROONSIDE, Lt.-Col., I.M.S.,
Superintendent.
1040

WANTED an INSTRUCTOR in tent making for the Gulburga Central Jail, in H. H. the Nizam's Dominions. Pay O. S. Rs. 75 per mensem (roughly equivalent to B. G. Rs. 64), only thoroughly experienced men need apply with testimonials.

The DIRECTOR-GENERAL OF JAILS,
Hyderabad (Deccan).
1030

WANTED EUROPEAN CARRIAGE EXAMINERS and ASSISTANTS. Salary Rs. 120 to 200 p.m., according to qualifications. Only applications from men with good mechanical knowledge or previous experience as Carriage Examiners will be considered. Apply to

CARRIAGE & WAGON
SUPERINTENDENT,
North Western Railway,
1039 Moghalpura (Punjab).

FOR SALE

LADIES and Gentlemen going abroad may advantageously sell their Furniture, Piano etc., in one lot. Apply Box No. 20 Advt. Dept., "Bombay Chronicle." 3103

MOTOR CAR FOR SALE—Clement bayard, 4 seater body, bosch magneto, 2 cylinders, 10/12 horse power, complete. Apply to MANAGER, GENERAL MOTOR AGENCY, Rampart Row, Bombay. 1049

COMPLETE PRINTING PRESS in excellent condition for sale by Tender, Consisting of a Brenner Foolscap Broadside Cylinder Machine Cropper Foolscap Folio Platen Machine, one Royal Broadside and one Crown Hand Press-Guillotine Cutting Machine, Ruling and Perforating Machines, 2,225 lbs. English and Marathi Type, Cases, Galleys &c. &c. Particulars may be obtained from The SUPDT. C.M.S. PRESS NASIK. 3307

FOR SALE

FOR SALE.—A gentleman's saddle by Sowter, very comfortable, Rs. 75 or near offer. Apply to Box No. 767, Advt. Dept., "Bombay Chronicle." 3374

FOR SALE—40 (forty) New pieces rough wheel-tyres for passenger cars. Inside diameter 785 m/m average weight about 370 lbs. Delivered on board steamer at Bangkok. No reasonable offer refused.

For full particulars etc.—Apply to:—
The MANAGER,
Paknam Railway Co., Ltd.
3373 Bangkok, Siam.

FURTHER REDUCTIONS.—To clear stock prior to removal to our New Factory.

357 pairs Gents' Red Morocco Albert Slippers, stout back tanned soles, medium toes. In sizes 5, 6, 7 and 8

Handsewn, Rs. 3-2 per pair.
Screwed, Rs. 2-4 per pair.

For particulars of other lines reduced, write for our R. List.

THE CHROME LEATHER Co.,
612—8 Madras.

TO BE LET.

MOTOR GARAGE to let at a low rental near Parsee Statue, Byculla. Apply "O," Advt. Dept., "Bombay Chronicle." 1040

TO LET—Two furnished bungalows and cottage, with out-houses at Laneula. Property splendidly situated. For rent and further particulars, apply to "LANOULIE" Advt. Dept., "Bombay Chronicle." 1039

WATSON'S ANNEXE, Apollo Bunder. Rooms facing Yacht Club, Apollo Pier Road. Rents from Rs. 25 to Rs. 125. Rooms can be furnished and arrangements for Board made on chortest notice. Apply to MANAGER. 3063

TO LET.—On the Apollo Bunder, two rooms, fully-furnished bed room and sitting room, suitable for married couple or two bachelors, private entrance, separate bathrooms, W. C., etc. Apply to Box No. 4A., Advt. Dept., "Bombay Chronicle." 1050

TO LET—Furnished Bungalows (A) Victoria Lodge (No. II) at Marzbanabad, Andheri, and (B) Clifton Villa and Clifton Cottage, Khandala.

All splendidly situated with stables, outhouses, etc. Apply to Mr. KHAMBATA, Solicitor, 25, Church Gate Street. 1016

TO BE LET—FOUR COMMODIOUS BUNGALOWS on the foreshore of Varsova. Well ventilated and commanding an excellent view of Malabar, Cumballa, Worli and Bandra Hill. Rents moderate. Apply to Box No. 6 Advt. Dept., "Bombay Chronicle." 1021

TO LET—Half flat fully furnished. Crockery, Cutlery &c., consisting of drawing and dining room, large and small bed-room. Use of kitchen, separate entrance. Rent Rs. 150. E. L. & F. and latest Sanitary arrangements. Apply to Box No. 4. Advt. Dept., "Bombay Chronicle." 1010

NOTICES

THE GREAT EASTERN LIFE ASSURANCE COMPANY, LTD.

NOTICE.

THE above Company has now established a Branch Office at Dady House, Church Gate Street, under the Management of Mr. M. V. MERCHANT, late of the Manufacturers Life Assurance Co., of Canada.

Mr. Merchant will hold the Company's Power of Attorney.

A. H. FAIR,
3379 Managing Director.
Bombay, 1st March, 1916.

NOTICE.

TENDERS are invited for the supply of woollen and other articles required for the Military Stores, Mysore Government, Bangalore.

Tenders will be received at the Chief Commandant's Office till 2 p.m. on WEDNESDAY, the 8th March, 1916.

For particulars see "Mysore Gazette" and the notice published on the board at the Chief Commandant's Office and the Military Stores.

R. PUTTANNAH,
Personal Assistant,
to the Chief Commandant.
Dated 19th February, 1916. 1041

NOTICE.

IMPERIAL HORSE FAIRS AND SHOWS.
1915-1916.

A COMPLETE LIST of all IMPERIAL HORSE FAIRS and SHOWS to be held during 1915-1916, in the Selected Districts showing dates, value of prizes to be awarded, etc., can be had on application to—

THE QUARTERMASTER-GENERAL
IN INDIA,
Simla.

NOTICE.

A FUNERAL LODGE SERVICE will be held by Lodge Beaman No. 1069 S. C. at the Freemasons' Hall Bombay on Friday, 3rd March, 1916, at 6-30 p.m., (S. T.), in memory of late Mr. Dossabhoy Burjorjee Mistry. The Service will be opened to Master Masons under recognised constitutions. 3372

NOTICES

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.

ORDINARY ORIGINAL CIVIL JURISDICTION.

Suit No. 1632 of 1910.

HARIVALLABHDAS KASIDAS ..... Plaintiff.
v.
KANYALAL JEYNARAYEN and others. ..... Defendants.

PURSUANT to the Decree absolute for sale made in the above suit and bearing date the 26th day of August, 1915, and the Judge's Order dated the 8th day of January, 1916, the following immoveable property will be sold by public auction by the Commissioner of this Hon. Court on the premises on Thursday, the 16th day of March, 1916, at the hour of four o'clock in the afternoon (S. T.).

PARTICULARS.

All the right title and interest of the plaintiff and the defendants abovenamed in all that piece or parcel of Fazendari land or ground belonging to Hormusji Bomonji Sheth together with the messuages tenements and buildings standing thereon containing by admeasurement 553 square yards or thereabouts (less the area recently acquired by the Bombay Municipality for set back being about 50 square yards) situate on the East side of Shaikh Memon Street or Khara Kuwa Road in the Sub-District of Bombay registered by the Collector of Land Revenue under New Survey No. 1379 and assessed by the Municipality under C Ward Nos. 184, 185, 186, 187 and 188 and Street Nos. 345 to 349 (1), (2), (3), and 351 to 355 and bounded on or towards the North by the house formerly belonging to Ambaram Jara but now to Kesserbai daughter of Khimji Bhawan on or towards the South by the part of the wall of the house formerly belonging to Jessiram Shivlal but now to Nanabhai Bejanji Choksey on or towards the East by passage formerly belonging to Sorabji Rustomji and Kharshedbai his wife but now to Dossabhai Rustomji Choksi and on or towards the West by the Shaikh Memon Street aforesaid.

For further particulars and conditions of sale, application should be made at the office of the said Commissioner or at the office of Messrs. WADIA GHANDY & Co., Attorneys for the plaintiff abovenamed at Oriental Buildings, Fort, Bombay.

Dated this 1st day of February, 1916.
(Sd.) K. F. MODY,
3269 Acting Commissioner.

GREAT INDIAN PENINSULA RAILWAY COMPANY.
(Incorporated in England.)

TENDERS FOR CUTTING AND SEWING UNIFORM CLOTHING, ETC.

SEALED TENDERS will be received by the Agent at his office at Victoria Terminus, Bombay, up to 1 p.m. (S.T.) on WEDNESDAY, the 8th March, 1916, for the above work in such quantities as may be required on order from time to time, during one year and 3 years respectively commencing 1st day of April 1916.

2. Tenders must be made on the Company's printed forms which can be obtained on application at the General Storekeeper's office, Parel, on payment of Rs. 2 for each form. No refund of this amount will be made on account of unused Tender forms.

3. Tenders should be superscribed with the heading as above and a deposit of Rs. 200 (two hundred) should accompany each Tender, without which no Tender will be considered. Only cash or currency notes of the Bombay Circle if over Rs. 100 (on which no interest will be allowed) or Government Promissory notes will be received as deposit, and if the latter they must be endorsed "Pay Great Indian Peninsula Railway Company or order." Interest on Government Promissory notes lodged with the Company as Tender deposits will not be realized by the Company unless such interest is payable in Bombay.

4. The Agent does not bind himself to accept the lowest or any Tender.

G. R. WEBB,
General Storekeeper
General Storekeeper's office,
Parel, 10th February 1916. 3160

PUBLIC NOTIFICATION.

THE BOMBAY CYCLE AND MOTOR AGENCY.

NOTICE is hereby given that I the undersigned K. D. WADIA, Proprietor of the Bombay Cycle and Motor Agency, have sold as a going concern the Poona Branch of my firm The Bombay Cycle and Motor Agency, with all its assets and liabilities, as from 1st March 1916. The business in Poona will be carried on by the Purchasers on their own account on the same lines as hitherto under the name and style of "The Bombay Cycle and Motor Poona Agency," and they will act as Sub-Agents at Poona in respect of all Agencies held by my firm.

Notice is also given that the undersigned is liable only in respect of all debts and liabilities incurred prior to 1st March 1916 and will discharge the same, and the Purchasers alone will be liable for all debts and liabilities incurred subsequent to 1st March 1916.

Whilst thanking Patrons and Constituents of the Firm, who have hitherto dealt with my Poona Branch in the past, I earnestly hope that they will continue to deal with the New Firm, and they may be assured that all their requirements will be met with as satisfactorily as before.

K. D. WADIA,
Proprietor,
Bombay Cycle and Motor Agency.
New Queen's Road,
Bombay, 29th February, 1916 3360

NOTICE.

TENDERS are invited for wastes, cotton dust and Flue dust, for seven months ending September, 1916. The forms of tender can be had from the MILL MANAGER on payment of 8 As. per copy. The last date for submitting the tender is 6th March, 1916. No tender will be accepted unless a sum of Rs. 50 (fifty) accompanies the tender. The company does not bind itself to accept the highest or any tender. 3375

NOTICE.

THE MEERUT NANCHARDI FAIR, INDUSTRIAL EXHIBITION and HORSE SHOW, will be held this year from 2nd April to 9th April, 1916. All exhibits intended for the Show should be sent to the Tahsildar, Meerut, upto 31st March 1916. Applications for Railway concessions should please be made to the Tahsildar. 3348

NOTICES.

NOTICE.

NOTICE is hereby given that Mr. BOMANJI PESTONJI VACHHA, of Bombay Parsi Inhabitant has contracted to sell to our client the property particularly described in the Schedule hereunder written.

All persons having any right, title or interest in or to the said property or any part thereof whether by way of sale, mortgage, gift, lease, lien, trust, possession, inheritance or otherwise howsoever should make the same known in writing to the undersigned at their office, at 14, Hummum Street, Fort, Bombay or to the Assessor and Collector of Municipal Rates and Taxes Bombay within 14 days from the date hereof, otherwise the sale will be completed without reference to such claim and such claim (if any) shall be deemed to have been waived.

THE SCHEDULE ABOVE REFERRED TO.

All that piece or parcel of leasehold land marked plot No. 3 situate at Tardeo on the East side of a Road, leading to the Tardeo and Mahaluxmi Roads in the Division of 'D' Ward in the City and Island and Registration Sub-District of Bombay containing by admeasurement four hundred and eight square yards or thereabouts and bounded on the North by land referred to in the lease as Plot No. 2, belonging to the Lessors on the East by the proposed Road on the South by Plot No. 2, belonging to the Lessors and on the West by the property of Manecksji Petit Manufacturing Company, Limited, and which said premises with other premises are assessed by the Collector of Land Revenue under New Survey No. 2/3394 and are assessed by the Collector of Municipal Taxes under Ward Nos. 3846 (H), Street No. 5, together with the buildings erected thereon together with the full right of way or passage whether on foot or with horses carts and carriages for the Lessee and occupiers of the said land or any building erected thereon and all persons resorting thereto and from the said dwelling house over the said proposed Road and any other Streets or Roads of the Lessors communicating therewith.

Bombay, dated this 29th day of February, 1916.

JEHANGIR GULABBHAI & BILIMORIA,
3376 Purchaser's Attorneys.

MUNICIPALITY OF BOMBAY.

HOLI FESTIVALS.

PUBLIC NOTICE.

AS in the opinion of the Undersigned, it is necessary for the safety of public traffic, that due check should be exercised on the excavation of holes in public thoroughfares in connection with the Holi Festival, the public are hereby informed that no such holes should be made on public roads without the written permission of the undersigned as provided for in section 322, of the Municipal Act. Permission will be granted free of charge on application to the Executive Engineer on certain specified conditions for making holes in such public streets as have not been traversed by Tramways or treated with tar or similar materials for any period not exceeding six days i.e., the full moon day and the following five days.

P. R. CADELL,
Municipal Commissioner
for the City of Bombay.
Municipal Offices.
Bombay, 29th February 1916.
3380

NOTICE.

Re: ESTATE OF FREDRICK HANIBAL DE BRITO. ..... Deceased.

NOTICE is hereby given that all persons claiming Debts or Liabilities affecting the estate of the abovenamed FREDRICK HANIBAL DE BRITO, deceased late of Versova Sands near Andheri, a Government Pensioner who died at Masina Hospital, Byculla, without the Fort of Bombay, on the 1st day of December, 1915, and Probate of whose Will was granted on the 14th day of February, 1916, to Mr. DHUNJISHAW FRAMJI CHINOY, one of the Executors named in the said Will for the purpose of dealing with all the immoveable and moveable Estate situate and belonging to the deceased in the Bombay Presidency, are hereby required to send in their claims to the said Executor care of the undersigned at their office No. 35, Meadows Street, Fort, Bombay, within one calendar month from the date hereof at the expiration of which time the said Executor will hand over the assets to the persons entitled thereto having regard only to the claims of which he shall then have notice.

Dated this 1st day of March, 1916.

SABNIS & GOREGAOKER,
3377 Attorneys for the said Executor.

AUCTION SALE

MESSRS. MEHTA & CO

ON GOVERNMENT and G. I. P. Ry. LISTS.

No. 53, Medows Street, Fort, Bombay.

Telephone No. 1285.

Residence Telephone No. 696.

AUCTION SALE OF 100 BALES GREY YARN NO. 6½ OF THE ASSUR VIRJI MILLS.

On MONDAY, the 6th instant at 3 p.m. (S. T.), Messrs. MEHTA and Co., Auctioneers will sell by Public Auction at Trambakanta at the shop of Seth Bapulal Ishwardas by order of the Assur Virji Mills Ltd., and on account and at the risk of Runchordas Lakhmidas.

100 Bales Grey yarn No. 6 1/2 of the Assur Virji Mills.

MEHTA & CO.,
Auctioneers.
Bombay, Mar. 2nd 1916.

Kasagra is delicious in taste, does not gripe, tones up and restores the bowel to its healthy condition. An ideal tonic and curative laxative. D. 20

AUCTION SALE

CRAWFORD & CO.

AUCTIONEERS AND COMMISSION AGENTS.

16, Apollo Street, Fort.

Telephone No. 521.

A GOOD OPPORTUNITY TO COAL MERCHANTS.

AUCTION SALE OF A VERY LARGE LOT OF COAL.

Under instructions from B. N. Lang, Esq., the Official Assignee Bombay and the Assignee of the estate and effects of Goculdas Dayaram Master, an Insolvent Messrs. CRAWFORD and Co., will sell by Public Auction, TO-MORROW, FRIDAY, the 3rd day of March, 1916 at 4-30 p.m. on the premises of The Matunga Cotton Mills at Wadala Matunga.

A very large lot of coal belonging to the estate of the said Insolvent and lying at the Matunga Cotton Mills at Wadala, Matunga.

A deposit of 25 p.m. will be required at the time of sale.

BONA-FIDE SALE.
AT BANDRA HILL BANDORA.

AUCTION SALE OF VALUABLE NEAT-MADE HOUSEHOLD FURNITURE, CHINAWARE, GLASSWARE, AND CROCKERYWARE, ETC.

On SUNDAY the 5th March, 1916, at 2-30 p.m., (S.T.), Messrs. CRAWFORD & Co., will sell by public auction at the bungalow opposite to Mount Mary's Church at Bandra Hill Road, Bandra, very valuable neat-made household furniture by John Roberts, Wimbridge, Dewji Canji and others, consisting of dining tables and chairs, dumb waiters, dinner waggon, meat-safes, side board, drawing room suites of sofas and chairs, easy chairs, artistic cabinets, clothes hanging and gown press, dressing chest of drawers, wall brackets, writing and dressing tables, marble top tables, teapoys, hat stands, reclining sofas, clothes baskets, sliding glass door book case, chiffoneers, wash-hand table, glass bead chicks, iron cots with mattresses lamps, bicycles rich crockeryware, chinaware, glassware, flower pots and cooking utensils, etc.

The property of W. B. Perrins, Esq.

Catalogues will be published and the property is on view.

CRAWFORD & CO.,
Auctioneers.

AMUSEMENTS

ROYAL OPERA HOUSE BOMBAY

THE HOME OF SELECT CINEMA.
TO-MORROW AT 6-45
LAST NIGHT OF PRESENT PROGRAMME.
Three reels of sensation,

'THE DARE-DEVIL RESCUE'

In which America's greatest aviator performs amazing feats in his machine.

A great coloured comic film
"WIFFLES IN A MUSICAL VEIN."
In which the French Comedian goes out collecting rents and finds a wife instead.

A drama of love and war,
"THE WAR BABY"
Showing scenes at home and at the front.

Also the latest
PATHE GAZETTE.

Prices: Rs. 1-8; Re. 1; As. 8 & 4.
Box Seats Rs. 2.

Kirloskar Sangit Mandali
GRANT ROAD
RIPON THEATRE
Thursday, 2nd March, 1916
3-30 P.M.
EXTRA PERFORMANCE
on account of
MAHA SHIVARATRI PUBLIC HOLIDAY
CHANDRAHASA
Plan and booking of seats at the Theatre and at Company's residence in Vithal Sayanna's Building, Sandhurst Road, Bombay.

Under the presidency of
SHRIMATI C. SARASWATIBAI
The Lady Musician of Madras.
LADIES'
SPECIAL CONCERT
Sunday, 5th March 1916 at 5-30 p. m.
at
GANDHARVA MAHA VIDAVALAYA HALL.
Sandhurst Road.
Rates Rs. 5, 3, 2, 1.
Plan, Tickets at Gandharva Maha Vidyalaya Office, Sandhurst Road.

BOMBAY ART SOCIETY'S EXHIBITION.

TOWN HALL daily opens at 8-30 a.m. to 8 p.m. (S. T.) from 23rd February to 8th March, 1916 (including Sundays.)
Admission Annas 4.
3267

AMUSEMENTS

ROYAL OPERA HOUSE

A DEDICATION TO ART, SCIENCE, MUSIC.
LAST 5 PERFORMANCES:
LAST 3 NIGHTS!
CHARLES HOWITT AND A. PHILLIPS COMPANY'S TRIUMPHANT SEASON.

TO-DAY—BANK HOLIDAY.
SPECIAL PROGRAMME.
MATINEE AT 4-30.
For the last, time
"EAST LYNNE"
The most popular play of the season, which has packed the house each time it has been presented.

THIS EVENING AT 9-30.
Two hours of laughter.
"WHEN KNIGHTS WERE BOLD."
Another great success of the company,
Repeated by special req est.
The comic dream of a moderu man who is bothered with chivalrous ancestors of whom his relations constantly remind him.

TO-MORROW AT 9-30
The great Anglo-French Drama
"UNDER TWO FLAGS."
For the second time this season, by special request. This is a play which depicts the nobility of two person's characters and the baseness of two others.

SATURDAY MATINEE AT 4-30
The Great Melodrama.
"ALONE IN LONDON."
The first and only performance of this sensational play this season staged in response to many requests.

SATURDAY EVENING AT 9-30
Farewell Performance,
"MILESTONES."
The great London success which opened the present season and was played to a packed house. Come and bid the clever company farewell!

BOOKING AT S. ROSE & CO.
EVENING PRICES: Rs. 4, 3, 2, 1, & As. 8.
SPECIAL MATINEE PRICES:
Rs. 2, 1 & Annas 8.
Children under 12 half price to Rs. 2 seats at Matinees.

As a great rush is expected at to-day's and Saturday's Matinees, patrons are requested to take their seats as early as possible, it being impossible for ushers to escort them to their places just before the rise of the curtain, which is the busiest time for the ushers.

IT SHOULD BE NOTED THAT AT THE DOORS OF THE ROYAL OPERA HOUSE TAXI CARS AND VICTORIAS ARE ALWAYS AVAILABLE AT THE CLOSE OF ALL SHOWS. IF DESIRED BY THE PATRONS THE STAFF WILL SECURE VEHICLES FOR THEM. IT IS INADVISABLE TO LEAVE THE PRECINCTS OF THE HOUSE IN THE EXPECTATION OF GETTING A CHANCE CONVEYANCE.

SPECIAL MATINEES
TO-DAY
3-30 AND 5-15
EXTRA PRIZES USUAL PRIZES
Fifth Instalment of
THE BROKEN COIN
THE BROKEN COIN
THE BROKEN COIN
Battle Scenes—Nice Night Photography.
A NEW MYSTERY.
USUAL HALF RATES
Cash Price Rs. 1,000.
Saturday Timings—4-30 to 6, 6-15 to 7-45, 8 to 9-30, 9-45 to 11-15 Last Show 11-30.

OLYMPIA CINEMA
SANDHURST ROAD,
Telephone No. 1266.

OPEN AIR CONCERT
IN AID OF THE
BELGIAN RELIEF FUND
AT
St. MARY'S HIGH SCHOOL
Nesbit Road, Mazagon
BOMBAY.
ON SATURDAY, 4th MARCH 1916,
AT 9 P.M.
Prices of admission:—
ONE GENT, Re. 1.
ONE LADY, As. 8.
One Child (under 15 years) As. 4.

SKATING RINK.
Daily Sessions with Saturday's.
MATINEE AS USUAL.
Thursday 2nd March
(Bank Holiday.)
Morning Session 9 to 11 with Band.

Digitized by Arya Samaj Foundation Chennai and eGangotri
Government of Maharashtra
on 09 April, 2017

AMUSEMENTS

IMPERIAL CINEMA

The Premier Picture Palace of Bombay.

TO-NIGHT. CHARNI ROAD. *TO-NIGHT.*

THE NEW

EXPLOITS OF ELAINE

The biggest and best serial yet.

DARING, SENSATIONAL AND EXTREMELY REALISTIC.

Come and See

THE SEARCH FOR SEVEN MILLION DOLLARS HIDDEN BY THE CULTCHING HAND.

Starring.

ARNOLD DALY	PEARL WHITE	EDWIN ARDEN
The Polished Actor.	The Screen Favourite	Of considerable stage fame.

ALSO

6th Drama of Who Pays? entitled.

"HOUSES O GLASS"

PATHE'S GAZETTE

TIME 7, 8-45 AND 10-30 P. M. NIGHTLY.

PRICES AS USUAL

COMMERCIAL.

CABLE QUOTATIONS.

LIVERPOOL COTTON.

(REUTER'S TELEGRAMS.)

Liverpool, Feb. 29th

	Bales.
Total Day's Sales at Liverpool ..	8,000
" " Sales on Spec. & for Exp.	1,500
" " Sales of East Indian ..	..
" " Imports	16,000
Mid. Americans	7.71— 3
Egyptian F.G F.	11 65 unchgd.
New York 11 a.m (As known in Liverpool at closing time.) ..	..March 11.23+10
	May 11.41+12
New Orleans 10 a.m...	..March 10 92+16
	May 11.15+14

OPENING TONE AND PRICE.

London, Feb. 29th.

Estimated Sales 16,000

FUTURE DELIVERY PRICES:—

Months.	To-day's closing price.	
Feb.	7.53	
Feb. Mar.	7.51	
Mar.-April.	7.50	
April-May	7.49	
May-June.	7.49	
June-July.	7.46	
July-Aug.	7.44	+2
Aug.-Sept.	7.38	
Sept.-Oct.	7.3	
Oct.-Nov.	7.23	
Nov.-Dec.	7.21	
Dec.-Jan.	7.19	
Jan.-Feb.	7.17	

CLOSING PRICES.

London, Feb. 29th.

Months.	To-day's closing price.
Feb.	7.55+1
Feb.-Mar	7 51+2
Mar.-Apl.	7.56+8
April-May	7.54+7
May-June	7.54+7
June-July	7.51+7
July-Aug.	7.49+7
Aug.-Sept.	7.47+7
Sept.-Oct.	7.33+9
Oct.-Nov.	7.30+9
Nov.-Dec.	7.27+2
Dec.-Jan.	7.25+8
Jan.-Feb	7.23+8

AMERICAN MARKETS.

New York, Feb. 28th.

Day's Receipts at all U.S. Ports	18,000
" Exports to Great Britain	40,000
" " to Continent ..	14,000
Futures at New York March ..	11.16+3
Futures at New York May ..	11.32+1
Spot Cotton at New York ..	11 25+5
Spot Cotton at New Orleans ..	11.13 unchgd.
Futures at New Orleans March..	10 85+1
Futures at New Orleans May ..	11.0s+1
Fair Rio Coffee (No. 7 quali y)..	9½
Demand Bills	4.76.50
Silver Commercial Bars.. ..	56⅝

MONEY MARKET.

London, Feb. 28th.

Consols 2½%	58—¼
Rupee Paper 3½% Nominal	54½—¼
Indian Stock 3½% Sterling Loan unchgd	80½
Government Securities 3% unchgd	69½
Exchange on London at Paris Fres. unchgd.	28.00

WAR LOANS.

London, Feb. 28th.

3½ % 1925—1928	+88 Unchgd.
4½ % 1925—1945	£96 15/16 Unchgd

CLOSING EGYPTIAN FUTURES.

Liverpool, Feb. 29th.

Months.	To-day's price.
March	11.55+ 8
May	11 76+ 8
July	11.86+11

ADDITIONAL QUOTATIONS.

Liverpool, Feb. 29th.

M.G. Bengal, "Good" ..	5.65	Unchanged.
" " "Fully Good" ..	5.80	
" " "Fine" ..	5 95	
" Bhownuggar, "Good" ..	6.09	
" " "Fully Good" ..	6..3	
" " "Fine" ..	6 38	
M.G. No. 1 Oomra, "Good" ..	6.10	
" " "Fine" ..	6.40	
M.G. Broach, "Good" ..	7.35	
" " "Fully Good" ..	7.50	
" " "Fine" ..	7.65	
" Scinde, "Good" ..	5.60	
" " "Fully Good" ..	5.75	
" " "Fine" ..	5.90	

When you go visiting—don't have a headache, and be out of sorts. Carry Stearns' Headache Cure, make your stay pleasant. Headache relieved immediately. C 15

MANCHESTER MARKET.

Liverpool, Feb. 29th.

The tone of Manchester Market is quiet.

There are isolated bids for India with slow progress.

The tone of yarns is quiet.

MISCELLANEOUS MARKETS

London, Feb. 28th.

WHEAT

No quotations for Indian Wheat.

Wheat Afloat for United Kingdom 2,245,000

SOUTH AMERICAN WHEAT.

Rozario Santa Fe—62 lbs. Feb.-Mar. Sellers	69/9
Barletta Russo—62½ lbs. Mar.	67 9

AUSTRALIAN.

South Australi n Victorian New South Wales	February-March Sailer	69/3

BARLEY.

Karachi Barley. Not offered.

SEEDS.

Linseed Bombay per 416 lbs. ex-Ship Feb.-Mar. Sellers	81/9
Toria Rapeseed.—Feb.-Mar. Buyers	74

LINSEED.

Linseed Argentine (La Plata) Feb.-Mar. Value	75/6

COTTONSEED.

Bombay Cotton eed (sound delivered per on) Feb-Mar. Hull Value	£14-7-6

METALS.

English best Selected Copper	£130
Standard Copper G. M. B.	£105
Copper Braziers	£145
Yellow M tal	16
Hard Spel er	70
Tin Plates I.C. Coke 14 × 20, 112 sheets per box weighing 90 lbs. C.I.F. Liverpool.	18/9
Iron Corrugated sheets 24 gauge G O.B. 4% F.O.B. Liverpool.	£27-15-0
Pig Iron No. 1, Gartsherrie.	£6 2-6

FREIGHT.

Coast:—Cardiff to Bombay Canal Nominal.	

RUBBER.

Para Rubber Fine Hard Cure Feb.-March Buyers.	3/2½
Plantation First Latex Crepe Mar. Sellers	3/9 to 3/8½

BOMBAY MARKETS.

COTTON.

Messrs. PATEL BROS' MID-DAY QUOTATIONS.

Growths.	Fine.	F.G.	Good	Delivery.
M.G. Broach	234	..	232	Apr. 1916
M.G. Bengals	226	221	..	Jan. 1917
M.G. Bengals	226	214	..	Mar. 1916
M.G. Sind Punjab ..	217	..	..	"
M G. Khandesh	237	225	..	"
M.G. Wardha, Hinganghat	271	..	..	"
M.G. Nagpore	271	..	..	"
M.G. Akola Khgm.. ..	255	..	..	"
.. ..	259/0	..	..	May 1916
M.G. Dhamangaum Pulgam ..	..	..	..	Mar. 1916
M.G. Broach	280	..	278	A/May "
H.G. Westerns	..	..	288/9	"
M.G.	..	..	312	"
M.G. Miraj	..	..	306/7	"
M.G. Co upta	..	..	310	"
Saw Ginned Dharwar	..	..		

WHEAT AND SEEDS.

The following are to-day's closing rates as issued by the Marwari Chamber of Commerce.

Bombay, Mar. 1st—4 p. m.

Ready.	Bazaar Terms. Rs. a. p.	Rail. Delivery. Rs. as. p.
Wheat, White Delhi 70-30	45 0 0	6 9 6
Wheat, White Cawnpore 70-30	44 8 0	6 9 0
Wheat, Karachi Bangla .	44 0 0	6 8 6
Rapeseed, Brown Delhi .	6 11 0	7 1 0
Rapeseed, Brown Cawnpore	6 7 0	6 13 0
Rapeseed, Yellow Cawnpore	7 12 0	8 2 0
Linseed, Brown Bold	7 12 0	8 2 0
Linseed, Brown Thin	7 8 0	7 14 0
Teelseed, White 85.15	43 0 0	.. ..
Teelseed, Gajar 75.25	42 0 0	....
Teelseed, Gajar 50.50	41 0 0	....
Teelseed, Black ...	36 0 0	....
Popyseed, White ..	7 4 0	7 12 0
Groundnuts ...	41 8 0	....
Mowraseed ...	4 0 0	4 4 0

Forward.	Rs.	a.	p.
Wheat April-May ..	6	6	3
Linseed May	8	5	6

SHARE MARKET.

(From our Correspondent.)

Bombay, March 1.

The Cotton Mill Share Market opened with considerable excitement to-day as the anxiously awaited announcements in the Budjet with respect to taxation were out to-day. There being no increment in the Excise duty the Cotton Mill Share Market received a fillip and the rates moved up quickly but before close a reaction followed.

Tata Iron and Steel shares stood also very active and a rise of about Rs. 20 was recorded in Deferred shares.

In Mill shares for April delivery Davids closed at Rs. 487½.

Standards were placed at the prices varying from Rs. 1,06-¼ to Rs. 1,075.

Madhavji opened at Rs. 1,331½ moved up to Rs. 1,335, again declined to Rs. 1,332½ but closed at Rs. 1,345.

Centrals touched Rs. 2,087½ but before close dropped to Rs. 2,070.

Swadeshi were placed at Rs. 1,540. Simplex at Rs. 346½ and Kohinoors at Rs. 660.

Currimbhai improved to Rs. 262½ but closed at Rs. 257½.

Indore-Malwas changed hands at Rs. 280 and Indian Bleachings at Rs. 160.

Bombay Electric Tram ordinary shares changed hands at Rs. 229.

Tata Iron and Steel ordinary shares improved to Rs. 125½.

Deferred opened at Rs. 365 touched Rs. 382½ but closed at Rs. 377½.

Tata Hydro Electric ordinary shares were placed at Rs. 1,130 X. D.

GOVERNMENT PAPER.

Business in 3½ per cent. G. P. Notes was done in the vicinity of Rs. 84.

4 per cent. Port Trust Bonds kept unchanged at Rs. 95.

SALT DUTY RAISED.

A Press Note issued yesterday by the Revenue Department states:—

A notification has been published in the "Gazette of India" raising with effect from to-day the general salt duty to one rupee and four annas per maund. Duty on salt manufactured in Aden remains unchanged.

THE CENTRAL BANK OF INDIA, Ltd.

The following is the statement of liabilities and assets of the Central Bank of India, Ld., for the day ended 29th Feb. 1916, as compared with the statement of 27th Feb. 1915.

LIABILITIES.

	27th Feb. 1915 Rs.	29th Feb. 1916. Rs.
Capital Subscribed Rs 30 lacs. Paid up	15,00,000	15,00,000
Reserve Fund	1,00,000	1,00,000
Fixed Deposits, Current Accounts, &c.	48,06,000	52,86,000
Sundries	96 000	57,000
Total Rs.	65 02,000	69,43,000

ASSETS.

	Rs.	Rs.
Cash Credits and Overdrafts on Government and other authorised securities ..	19.67,000	27,27,000
Loans on Government and other authorised securities	26,00,000	16,89,000
Local Bills Discounted	1,34,000	1,89,000
Office Furniture & Fittings	25.000	26,000
Calls paid on Indian Specie Bank shares to be recovered	..	1,19,000
Sundries	47,000	47,000
Cash in hand, at Banks and Investment in Government Paper, Port Trust, Improvement Trust, Municipal Bonds, Debentures, etc. ..	17,29,000	21,46,000
Total Rs.....	65.02.000	69,43,000

RAILWAY TRAFFIC RETURNS

Great Indian Peninsula Railway Company

(Incorporated in England.)

Comparative Statements of Traffic Earnings for week ending 26th February, 1916.

	Total for the week. Rs.	Total to date. Rs.
Approximate Earnings for week ending 26th February, 1916.		
G. I. P Rly ..	24,82,300	4,27,45,948
A. D. C. Rly. ..	61,000	11,48,871
B. K. Rly ..	4,500	89,954
C. B. Rly. ..	6,600	1,37,374
Total ..	25,54,400	4,41,22,147
Earnings for corresponding 7 days ending 26th Feb. 1915.		
G. I. P. Rly ..	21,24,697	3,43,16,030
A. D. C. Rly. ..	63,269	13,95,586
B. K. Rly. ..	4,.02	53,263
C. B. Rly. ..	....	....
Total ..	21,95,868	3,57,64,879
Inc. or Dec. G. I. P. Rly..	+ 3,57,603	+ 84,2.,918
A. D. C. Rly.	— 5,269	— 2,46,715
B. K. Rly. .	— 102	+ 36,691
C. B. Rly. .	....	....

Central Provinces Railways.

	Total for the week. Rs.	Total to date. Rs.
Approximate Earnings for week ending 26th February, 1916. ..	11,700	2,46,826
Earnings for corresponding 7 days ending 26th February, 1915 ..	8,384	1,36 163
Increase or Decrease ..	+ 3,316	+1,10,663

Dhond Baramati Railway.

	Total for the week. Rs.	Total to date. Rs.
Approximate Earnings for week ending 26th February, 1916. ..	1,400	24,718
Earnings for corresponding 7 days ending 26th February, 1915. ..	1,007	22,877
Increase or Decrease ..	+ 393	+ 1,841

NOTE—Corrected with audited figures up to 31st December 1915.

RATANGARH-SARDARSHAR BRANCH LINE.

The Marwari Chamber of Commerce have received a telegraphic message from the Public Works Department, Bikanir, to inform the Marwari community, that subject to the sanction of Government after inspection, the Ratnagarh-Sardashar Branch Railway will be opened to traffic on March 1st, 1916.

Mr. F. Luker, I.S.O., late Superintendent of the Government Press, the United Provinces, died on Tuesday evening. The Press has been closed in respect for his memory.

Mr. G. Whittle, Deputy Commissioner, Sultanpur, resigns the Civil Service from 15th instant.

Office care and worries are quickly relieved by a dose of Stearns' Wine of Cod Liver Extract. It soothes and quiets the nerves and clears the brain. A 15

SHIPPING.

ARRIVALS

March 1.

Lhasa King Karachi

DEPARTURES

March 1.

Java Maru Fuchigami Kobe &c.
Forfar Venus Hull

The following vessels obtained port clearance on Wednesday:—

Steamer Azamasan Maru for Kobe &c.
" Streathern for Liverpool
" Totomi Maru for Kobe &c.

The following vessel entered for loading on Wednesday.

Steamer Rydal Hall for Karachi

March 1.

S. S. Saigon Maru:—The O. S. K. steamer Saigon Maru left Singapore for Kobe (Homeward bound) on the 28th instant

S. S. Penang Maru:—The N. Y. K. steamer Penang Maru (Homeward bound) arrived at Hongkong on the 28th February, 1916.

S. S. Rangoon Maru:—The N. Y. K. steamer Rangoon Maru left Hongkong for Singapore on the 29th February, 1916.

S. S. City of Paris:—The Ellerman Line steamer City of Paris (outward bound) passed Perim on the 29th ultimo and is due to arrive at Bombay at 6 a.m. on the 6th instant.

S. S. City of Paris:—The Ellerman Line steamer City of Paris is due to arrive at Bombay at about midnight on the 5th March.

S. S. Olympia:—The Anchor Line steamer Olympia (outward bound) passed Suez on the 29th ultimo and is due to arrive at Bombay on the 11th instant.

S. S. Lhasa:—The B. I. S. N. Company's steamer Lhasa, 949 tons, Captain C. R. King, arrived in Bombay harbour yesterday from Karachi on February 28, via Kathiawar coast ports, with a general cargo and passengers.

S. S. Java Maru:—The Japan Line steamer Java Maru, 2,847 tons, Captain D. Fuchigani, sailed yesterday for Kobe via intermediate ports, with a general cargo.

S. S. Azamasan Maru:—The Japan Line steamer Azamasan Maru, 2,712 tons, Captain H. Kikuchi, will sail to-day for Kobe via intermediate ports, with a general cargo.

S. S. Streathern:—The steamer Streathern, 2,844 tons, Captain R. Mackenzie, will sail to-day for Liverpool, etc., with a general cargo.

S. S. Totomi Maru:—The Japan Line steamer Totomi Maru, 2,020 tons, Captain V. Takuda, will sail to-day for Kobe, etc., with a general cargo.

S. S. Forfar:—The steamer Forfar, 2,438 tons, Captain J. E. Venus, sailed yesterday for Hull, with a general cargo.

Wednesday, 1st Mar. 1916.

PRINCE'S DOCK.

A. Warley Pickering	Baag	W. & A. G. & Co
B. Sircusa	Replino	Italian Mail S N
C. & R. Millpool	Thomas	F. Campbell & Co
D. & E. Rydall Hall	Manassip	K. M. & Co
F. Blackheath	Scott	T. M. & C
K. Tasan Maru	Nakano	N. Y. Kaisha
" Bahrein	Benuit	T. M. & Co
O. Blackpeargate	Willis	W. & A. G. & Co
P. Horatius	Thomson	W. & A. G. & Co

HARBOUR WALL.

Ponani	B. S. N. Co
Indravati	B. S. N. Co
Irravadi	B. S. N. Co

VICTORIA DOCK.

3 Jehangir	Lewis	T. M. & Co
5 Kowsik	Wilson	T. M. & Co
6 Totomi Maru	Tavaka	N. Y. Kaish
8 Kirkwood	Harrison	L. Dreyfus & Co
9 Rhenania		M. I aliana
10 & 11 Okhla	Pratt	M. M. & Co
12 & 13 Pundit	Orebby	T. M. & Co
14 Streathern	McKenzie	W. & A. G. & Co
15 Zayani	Ookeri	H. S. Shoostri

HARBOUR WALL

Lhasa	M. M. & Co

ALEXANDRA DOCK.

1 Sardinia	Jeffery	P. & O. Co
3 Castalia	Kelso	W. & A. G. & Co
4 Colaba	Goss	M. M. & Co
5 Nagova	Garwood	P. & O. Co
6 Circasia	Osborne	W. & A. G. & Co

OFFSIDE.

2 Azamasan Maru	Kikuchi	N. Y. Kaisha

M. W. D. D.

Orna	Archdeacon	M. M. & Co

VESSELS IN THE STREAM

Onda	30 Ton Craw Helman	M. M. & Co
Sir Harvey Adamson.	Abdia	
Tokei Maru	Sake	

EXPORTS.

March 1.

FOR LIVERPOOL.

Horatius (s) 315 bales cotton fly, H. E. Bode and Sons; 480 bales cotton, Gaddum and Co.; 300 bales cotton fly, K. Visram and Co.; 5 bales cotton waste, H. E. Bode and Sons; 2,325 cwts. myrabolams, P. Mathuradas and Co.; 8 bales wool, F. F. Campbell and Co.

Castalia (s) 453 bales wool, Bombay Co.; 100 bales cotton, Ralli Brothers; 40 bales wool, H. S. Janmahomed.

FOR MARSEILLES.

Sardinia (s) 7 cases cotton curtains and brass work part, Ponomull Brothers; 2 cases cotton curtains and brass work part, H. Cawasji.

Circassia (s) 2 bales cotton. Ralli Brothers.

Castalia (s) 14,595 cwts. teel seed. Ralli Brothers.

FOR BARCELONA.

Castalia (s) 700 bales cotton, Gaddum and Co.

Circassia (s) 109 bales wool, Bombay Co.; 127 bales wool, David Sassoon and Co.; 12 bales cotton and woollen melton, Tuluckchund and Shapurji 370 bales cotton, Ralli Brothers; 26 bales hemp, M. Khatao and Co.; 300 bales cotton, F. F. Campbell and Co.

FOR GLASGOW.

Circassia (s) 1 package woollen carpets, Thomas Cook and Son.

FOR LONDON.

Sardinia (s) 5 packages woollen carpets, Cox's Shipping Agency; 1 bale cotton carpet, H. Cawasji; 9 bales cow hides, M. J. Joomabhoy and Co.; 7 bales sheep skins, R. M. Kooka; 516 cwts. sandalwood chips, S. Nowroji and Co.; 300 cwts. cassein, Duncan Stratton and Co.; 23 bales cow hides, E. D. Sassoon and Co.; 1 pot rose oil, Volkart Brothers.

FOR NEW YORK.

Sardinia (s) 100 cwts. cassein, H. Curranee and Co.; 4 bales woollen carpets, Thomas Cook and Son.

Blackpeargate (s) 8,000 cwts. ginjelly seed, Louis Dreyfus and Co.; 9,750 cwts. groundnuts, K. M. Nathoo; 2,000 cwts. groundnuts, M. B. Kaisha.

FOR HULL.

Millpool (s) 12,000 cwts. castor seed, Volkart Brothers.

Warley Pickering (s) 100 bales hemp, G. Veerji and Co.; 300 bales hemp, H. Govandji; 4,000 cwts. cotton seed, K. Kessowji and Co.

FOR GENOA.

Rhenania (s) 153 bales cotton, Ralli Brothers.

Siracussi (s) 125 cwts. gum olibanum, M. Jafferbhoy; 4,002 cwts. ginjelly seed, C. Boggiano and Co.; 300 bales cotton, H. M. Mehta and Co.; 1,000 bales cotton, Volkart Brothers; 100 bales cotton, Walter Pavri and Co.; 700 bales cotton, K. Devchand and Co.; 6,000 cwts. castor seed, Louis Dreyfus and Co.; 300 bales cotton, H. Blascheck and Co.

FOR LEGHORN.

Siracussi (s) 6,003 cwts. ginjelly seed, C. Boggiano and Co.; 2,000 cwts. castor seed, Volkart Brothers; 200 bales cotton, K. Devchand and Co.

FOR NAPLES.

Siracussi (s) 100 bales cotton, Volkart Brothers.

Rhenania (s) 19 bales cotton, Ralli Brothers.

FOR YOKOHAMA.

Totomi Maru (s) 13 cwts. logwood, M. B. Kaisha.

FOR HONGKONG.

Totomi Maru (s) 75 bales cotton yarn, M. B. Kaisha.

Nagoya (s) 150 bales cotton twist, I. David.

FOR KOBE.

Tosan Maru (s) 1,000 bales cotton, M. B. Kaisha; 500 bales cotton, I. Yunasa.

Nagoya (s) 1,400 bales cotton, M. B. Kaisha.

Yosemi Maru (s) 7 bales wool, M. B. Kaisha.

FOR SHANGHAI.

Nagoya (s) 350 bales cotton twist, I. David; 200 bales cotton twist, M. Ahmedy and Co.

FOR NAGASAKI.

Tosan Maru (s) 100 bales cotton, M. B. Kaisha.

FOR MOJI.

Tosan Maru (s) 1,000 bales cotton, M. B. Kaisha.

IMPORTS.

March 1.

S. S. Circassia from Liverpool, Agents W. and A. Graham and Co.—1 cask tiles, 15,500 numbers 1 case bricks, 21 cases 29 crates tyres, 15 cases cycles, 289 drums Magnesium chloride, 2,000 bags 400 bags bicarbonate of soda, 90 bags alkali, 100 cases lime juice, 56 barrels silicate of soda, 125 drums sodium sulphide, 2,100 bags soda ash, 195 drums caustic soda, 4 crates chinaware, 200 bags 10 casks fire clay, 25 cases shoes and boots, 75 bottles quicksilver, 500 drums bleaching powder, 2,799 casks china clay, 98 drums 30 casks zinc chloride, 80 bags French chalk, 50 bags Epsom salts, 11 cases copper sulphate, 97 kegs bichromate of potash, 7 drums calcium chloride, 5 casks medicine, 40 bundles oakum, 5 cases motor car, 40 bags broken tiles, 130 cases beer, 50 cases rum, 2 hogsheads 297 cases wine, 5 casks 36 hogsheads 3,417 cases whisky, 699 hogsheads 50 cases 100 barrels ale, 60 cases sparkling, 20 hogsheads stout, 1 bag 1 cask knives and spoons, 310 hogsheads ale and stout, 10 barrels borax, 55 cases varnish, 50 drums disinfectant, 61 cases mineral oil, 3 cases marmalade, 2 cases tobacco, 100 cases cigarettes, 5 cases 84 packages motor cover and tubes, 1 keg 12 casks sulphur black, 275 boxes 55 cases cornflour, 20 cases paisley flour, 12 crates 10 casks earthenware, 10 casks pitch, 47 barrels tar, 9 trusses picking band, 5 cases leather, 334 cases 423 bales cotton yarn, 150 bags farina, 341 bags starch, 7 bales spun yarn, 94 barrels tallow, 3 cases umbrellas, 27 bales rope, 20 bales twine, 1 case walking stick, 1 case wax, 12 bales carpets, 2 bales rugs, 8 cases linen and cotton goods, 35 cases woollen goods, 4,904 boxes 821 cases soap, 10 cases mixed cotton goods, 3 bales flannel, 10 cases art silk and cotton goods, 105 bales cordage, 36 bales jute cloth, 12 bales canvas bags, 19 cases 12 bales woollen and cotton goods, 70 cases sewing cotton thread, 2 trusses hemp cord, 57 bales 1 case canvas, 12 cases linen goods, 32 cases cotton nets, 1 case rubber sheet, 1,581 bales 4,248 cases cotton goods, 211 cases confectionery, 7 cases oatmeal, 9 cases hams and bacon, 2 barrels cod liver oil, 9 cases grease, 100 casks 25 cases lubricating oil, 10 casks sulphur black paste, 14 cases leather belting, 6 cases roller skins, 65 cases 28 casks colour, 50 bags mineral white, 2 cases olive oil, 20 cases salt, 47 cases pickles, 337 cases sauce, 83 cases vinegar, 18 cases Benger's food, 3 cases pudding powder, 113 bales 123 cases paper, 34 cases chocolate, 8 cases bacon, 158 cases provisions, 8 casks sizeotine and emulsifier, 263 cases biscuits, 144 cases 102 casks 117 kegs nails, 18 cases buffalo pickres, 4,279 boxes tin plates.

TEMPERATURE IN BOMBAY.

GOVERNMENT OBSERVATORY COLABA.

Bombay 29th February, 1916.

Means of observations taken at 6 a.m., 10 a.m., 2 p.m. 4 p.m. and 10 p.m.

Barometer corrected to 32 deg. Fahr ..	29.925 Inche
Temperature of Air ..	76.9 degrees.
Wet Bulb Thermometer ..	69 9 "
Dew point	66.6 "
Relative humidity of Air ..	0.712 "
Extent of cloudy sky (the whole sky cloudy—10)	1.2 "
Maximum Temperature of Air ..	83 4 "
Minimum do do ..	70.5 "
General direction of Wind from midnight to midnight	N.NW.
Movement of Wind do do	201 Miles.

STANDARD BAROMETER READING.

The following information is published in order that vessels in the Bombay Harbour may by comparison with a standard instrument ascertain the errors of their barometers:—

The reading of the Standard Barometer at the Colaba Observatory corrected for index error and reduced to 90 deg. F. and to the level of the tide, at 8-45 a.m. Standard Time on the 1st March 1916 was 30.142 inches

For temperature corrections applicable to mercurial barometer of ships the reading of the ship's barometer has to be increased or decreased by .031 inch for every 5 degrees according as the temperature of the attached thermometer is respectively below or above 90 deg. F. In case of the aneroid no temperature correction is needed. But for comparison at 60 deg. F. all aneroid readings should be increased by 138 inch. For correcting the ship's barometer either mercurial or aneroid for the height of the barometer cistern above the tide level in the stream at 8-45 a.m. Standard Time, the ship's barometer reading should be increased by .010 inch for every 10 feet of the height to make it comparable with the observatory barometer reading given

DACOITIES IN BENGAL.

ARRESTS BY THE POLICE.

(ASSOCIATED PRESS.)

CALCUTTA, March 1.

Seven cases of dacoity were reported to the police last week, three in Bankura and one each in Midnapore, Pabna, Faridpur and Khulna. Owing to the existence of famine conditions in Bankura, dacoities have been on the increase there. The police made some arrests in connection with those dacoities.

LOSS OF PROMISSORY NOTES.

The Malda police are enquiring into the loss of a box containing Government promissory notes to the value of about Rs. 15,000, property of the General Manager of the Chanchal Raj, who missed the box while he was travelling by a train from English Bazar to Chanchal recently. No clue is so far reported.

An armed dacoity by over a dozen Bengali young men is reported to have been committed on Sunday night in the residence of Keshab Lal Raha of Kadimpara village, Sara. It is stated that the dacoits who were armed with revolvers and daggers broke into the house and ransacked it with the aid of torches in glass bottles which they carried with them. The owner of the house was forced to deliver the key of the iron safe which the robbers rifled and carried away property in cash and jewellery valued at Rs. 5,000. No arrest has yet been reported.

A dacoity was committed on the night of Monday last at the house of Azibar Rahoman, a wealthy lakrajdar of Chuckbaran Protabnagore in Alipore Sudder. It appears, at midnight a gang of dacoits numbering over a dozen, armed with spears, daos, axes and lathis forced open the door and entered the house. Resistance was offered by some members and servants of the house but they were beaten by the dacoits, who broke open the chests and boxes and made good their escape with all they could lay their hands on. As yet the value of property has not been ascertained or any trace of the culprits been found.

ALL-INDIA WEATHER.

(ASSOCIATED PRESS.)

SIMLA, March 1.

The weather continued dry, and a shallow depression is approaching Baluchistan from the west, giving cloud in north-west India. Usual rise of temperature is preceding disturbance. Temperature was below normal last night in Bengal.

Forecast:—Local falls of rain in Baluchistan.

DAILY WEATHER REPORT.

Summary of observations recorded at 8 hours on Wednesday, the 1st March, 1916, giving data for the preceding 24 hours.

The Punjab.—Skies are moderately clouded. Humidity is normal or in defect. Day temperature is in excess in the south-west Punjab, night temperature is in defect in the extreme north.

The United Provinces.—Skies are clear or lightly clouded. The air is drier than usual.

Sind and Rajputana.—Skies are lightly, or moderately clouded. Humidity is normal or in defect. Day temperature is in excess in upper Sind.

Gujarat, Kathiawar and Central India West.—Skies are clear or very lightly clouded. The air is generally drier than usual. Night temperature is in defect in Central India West.

The Central Provinces.—Skies are clear or lightly clouded. Humidity is normal or in defect. Temperature has fallen and is now generally in defect at night; it is below normal during the day also in the northern half of the division.

The Konkan.—Skies are lightly clouded.

The Bombay Deccan and Hyderabad.—Skies are clear or very lightly clouded. Humidity is normal or in defect.

General Remarks.—Cloud has increased in north-west India and conditions are slightly unsettled there.

A few showers are possible in Baluchistan.

OBSERVATIONS TAKEN at 8 a. m. on WEDNESDAY, the 1st of March 1916.

STATIONS.	Temp in Shade: Maximum of past 24 hours	Temp in Shade: Minimum of past 24 hours	Humidity: 8 A. M.	Rainfall: past 24 hours	Rainfall: Total to 1st November to date.	Rainfall: Departure, 1st November to date.
PERSIAN GULF—						
Bushire ..	..	..	..	..	..	..
Do (29th) ..	74.9	58 0	10	..	5.10	—4.45
Jask ..	70.6	65.5	75	0.04	2.90	—0.39
Do. (29th) ..	79.5	50.2	68	..	2.86	—0.36
Muskat ..	..	..	..	..	..	..
Do. (29th) ..	79.3	64.8	63	..	5.29	—2.46
PUNJAB—						
Multan ..	85.0	55 5	67	..	0.13	—1.01
Rawalpindi ..	64	40.0	54	..	2.47	—3.15
Lahore ..	80.8	47.7	54	..	0.63	—1.90
Sialkot ..	81.6	49 7	32	..	0.35	..
Ambala ..	81.7	52.1	40	..	1.03	—3.59
Delhi ..	80.5	54.0	31	..	1.56	—0.77
UNITED PROVINCES—						
Agra ..	82	56.3	33	..	0.64	—0.68
Mainpuri ..	81	53.5	24	..	1.10	—1.00
Jhansi ..	85	55.7	23	..	0.55	0 97
Cawnpore ..	82	56.9	25	..	0.41	—1.35
Allahabad ..	83	4 56.7	24	..	1.01	—0.86
SIND AND RAJPUTANA						
Jacobabad ..	89	1 55.0	54	..	0	—0.82
Karachi ..	81	2 61.4	65	..	0.20	—1.42
Ajmer ..	81	0 52.4	35	..	0.05	—1.07
Jaipore ..	82	5 51.6	43	..	0.24	—0.86
Kotah ..	84	4 60 2	21	..	0.03	—0.76
Mount Abu ..	72	6 59.4	19	..	0	—1.01
GUJARAT, KATHIAWAR AND CENTRAL INDIA WEST—						
Dhuj ..	90	2 56.7	42	..	0	—0.38
Dwarka ..	78	7 64.7	77	..	0 1u	—0.44
Veraval ..	86	1 64.6	38	..	0	—0.46
Rajkot ..	91	2 56.8	18	..	0	—0.45
Bhavnagar Para ..	93	0 69 8	37	..	0 01	—0.31
Surat ..	90	9 66.3	27	..	0	—0.32
Ahmedabad ..	94	7 63.9	22	..	0	—0.23
Deesa ..	93	7 56.6	22	..	0	—0.47
Neemuch ..	84	1 53.7	42	..	0.08	—0.64
Indore ..	86	7 61.1	24	..	1.13	0.27
CENTRAL PROVINCES—						
Jubbulpore ..	83	1 47.9	33	..	1.07	—1.12
Bangor ..	83	2 58 3	21	..	1.22	—0.69
Hoshangabad ..	85

HIGH COURT.

APPELLATE SIDE.

GOVERNMENT RESOLUTION ILLEGAL AND ULTRA VIRES.

ORDER PROHIBITING THE "VYASANTOL" PROCESSION.

DINDOPPA MALLAPPA SEIGANDHI AND TEN OTHERS v. THE SECRETARY OF STATE FOR IN IA IN COUNCIL AND SIX OTHERS.

(Before Justices Batchelor and Shah.)

This was an appeal against the decision of Mr. L. C. Crump, District Judge of Belgaum who dismissed the suit.

The plaintiff appellants as the representatives of the Lingayat community of Athni in the Belgaum District sued certain persons of the same town and against the Secretary of State for India in Council for a declaration of their right to exhibit in public an emblem of a religious nature known as Vyasantol.

It was proposed by the Lingayat inhabitants of Athni to hold a religious procession on the 20th September 1910. The occasion was the visit of the Swami of the community to Athni. In this procession it was intended to parade the Vyasantol emblem i.e. the symbol of the great Vyasa's hands represented as cut off and paraded in that manner in the streets.

RESTRICTIONS ON THE PROCESSION.

An application was made by certain members of the community to the District Magistrate for permission to hold what was termed a "Vyasantol" procession and this application was opposed by certain non-Lingayat Hindus. The District Magistrate acting in exercise of the powers given to him by the Bombay District Police Act made an order permitting the proposed procession subject to certain restrictions. Against this order applications were made to the Commissioner S. D. and to the High Court. The Commissioner held that he had no power to interfere and on October 14th 1910 the High Court came to the same conclusion. Owing to these proceedings the proposed procession was not held.

The question was then taken before the Local Government by the respondents and others, and was disposed of by an order forbidding the Vyasantolu procession in the Belgaum District, (Government Resolution No. 2653 dated May 6th 1911). It is this order which has given rise to the present suit.

GOVERNMENT RESOLUTION.

"This Lingayats of Athni in the Belgaum District pray for permission, under section 44 (1) of the District Police Act (Bombay Act IV of 1890) to parade the Vyasantol in procession through certain streets of the town of Athni on the occasion of the visit of their High Priest, the Swami of Gnitaldurg. The procession is intended to do honour to him and to show the respect and reverence with which his followers regard him.

The main points requiring consideration under section 44 (1) of the District Police Act are:—(a) whether any dispute or contention exists which is likely to lead to a grave disturbance of the peace; and

(b) What order would be proper having regard to the apparent legal rights and the established practice of the parties.

As to (a) there can be no doubt, on the evidence produced and from the past history of nearly a century, that a dispute has always existed and does now exist about the right to parade the Vyasantol procession, both in Belgaum and in other districts. Similarly the same evidence shows that disturbances of the peace have in the past been caused by this procession which has been described as "an obnoxious ceremony" and "an unbecoming procession." The element of disturbance is in the symbol of the great Vyasa's hands represented as cut off, and paraded in that manner. Though the Vaishnavite Brahmans are the class who consider themselves most directly aggrieved there is no doubt that Vyasa has been held in the highest respect and is considered to be a god by those Brahmans who are followers of Shiva and by the Non-Lingayat Hindus generally. These last, though they may not voluntarily and actively lead any position, would certainly sympathise with an agitation against the procession. The Governor-in-Council is, therefore, convinced that the dispute that exists is such as to raise a reasonable apprehension of a grave disturbance of the peace. The fact that the District Magistrate of Belgaum, ordered a special party of police to attend at Athni shows that in his opinion the occurrence of a riot was not improbable.

As regards (b) the Governor-in-Council is of opinion that there can be no legal right to parade through the streets with this symbol. He agrees with the Commissioner S. D. that the Vyasantol is not a necessary part of religious worship. The objecton of the Brahamans and others is not to the procession itself, but to the parading of the Vyasantol. On the question of the established practice, which after all is the most important one, it is admitted not only that there have been no processions of the kind in the Belgaum District within the memory of the present generation but that it has been prohibited whenever the Lingayats attempted to revive it.

"The Governor-in-Council for these reasons is pleased to direct that permission should not in future be given to hold Vyasantol processions in the Belgaum District."

VALIDITY OF THE NOTICE.

The defence raised by the Secretary of State was that the notice given was not a good notice having regard to the requirements of section 80 of the code of Civil Procedure, and that the orders of the Local Government which had given rise to this suit were such as could not be qustioned in a Court of Municipal jurisdiction. Other defendants urged that the suit was time-barred, that the plaintiffs were not competent to sue, and that the exhibition of the Vyasantol emblem was contrary to public policy.

The District Judge held that the suit was barred by reason of Government Resolution No. 2658 dated May 6th 1911 except so far as it was maintainable under section 81 of the Bombay District Police Act.

Mr. Justice Batchelor after reviewing the facts of the case observed:—

I am of opinion that no such orders could lawfully be issued under the Bombay District Police Act. Therefore the point upon which the judgment of the Court below has gone against the appellants must now be decided in their favour; the decree of the District Judge must be reversed and the suit must be remanded to his Court to be heard and decided on the other issues.

Mr. Justice Shah observed:

As regards the validity of the Resolution, it is conceded and in my opinion rightly conceded by the Advocate-General that S. 38 of the District Police Act has no application to the present case. No reliance was placed on behalf of the Defendants on S. 81 of the Act in the course of the argument, and it is clear that the section can have no application unless the order contained in the Resolution is made by the Government under an authority conferred by the Act.

The question therefore, arises whether the order in dispute can be referred to any authority conferred by the District Police Act on the Government. It is argued that the requisite authority is conferred by S. 50 read with S. 13 Cl. 2. Under S 50 orders made by the magistrate of the District under Chapter IV are subject to the provisions of S. 13 (2); and S. 13 Cl. 2 provided that in exercising authority under the preceding sub-section the Magistrate of the district shall be governed by such orders as Government may from time to time make in this behalf. Assuming, without deciding, that the Government have the power under S. 13 (2) of making such discretionary orders the District Magistrate is empowered to make under sections 42 and 44, so as to make them binding on the District Magistrate under S. 50, it is clear that the orders to be made must be justified under sections 42 and 44. If they transgress the provisions of sections 42 and 44 they would be *ultra vires* to that extent. S. 13 Cl. (2) does not confer any unlimited power on the Government to prohibit processions.

I am unable to agree with the learned District Judge in his opinion that it is within the competence of Government in the exercise of their power of control to give a general direction to the District Magistrate. No authority has been cited in support of this view; and on the proper construction of the sections of the Act. I cannot hold that the Act confers upon the Government an unlimited power of prohibiting religious processions in the whole of any District.

"On these grounds I am of opinion that the Government Resolution is illegal and *ultra vires* in so far as it prohibits the Vyasantol processions in the whole Districts without any limit as to time and that it is no bar to the plaintiffs' suit.

"I therefore concur in the order proposed by my learned brother."

Mr. Strangman with Mr. S. R. Bakhle for the appellants. The Hon. the Advocate-General with the Government Pleader for Respondent 1.

Mr. Bahadurji with the Hon. Mr. G. K. Parekh and Mr. K. H. Kelkar for respondents 2 to 6.

ORIGINAL SIDE.

COMMISSION AGENT'S RIGHT TO SELL GOODS.

STRONG REMARKS BY THE JUDGE.

(Before Mr. Justice Beaman.)

ABOOBUCKER ABDUL RAHIM & CO. v. RAMCHANDER LUCHMINARAYEN & Co.

The plaintiffs filed this suit against the defendants to recover from them a sum of Rs. 19,802-8-0, alleged to be due to them as commission agents.

The full facts of the case appear in the following judgment of his Lordship, which was delivered on Tuesday.

Mr. Weldon and Mr. Strangman appeared for the plaintiffs.

Mr. Jinnah with Mr. B. J. Desai and Mr. Davar appeared for the defendants.

In the course of the judgment, his Lordship said:—

This suit was brought by the plaintiffs to recover moneys alleged to be due to them in the following circumstances. The plaintiffs acted as commission agents for the defendant firm at Anjansinghi, in the Berars, from the beginning of the year 1913. They alleged that they agreed to conduct this business in accordance with the ordinary course of such transactions in the Bombay Market, i.e., the defendants were to consign their goods to them for sale, the plaintiffs agreeing to advance at least upto 80 p.c. of the value of the goods according to the market price of the day and perhaps more on occasion and defendants agreeing on their part that should the value of the goods fall below the sums advanced to keep the plaintiffs in funds upto the amount of the deficit or failing to do so, the plaintiffs to have the right to sell the goods on which their money had been advanced. Business went on between the plaintiffs and the defendants satisfactorily till the outbreak of the war at which time the defendant firm was indebted to the plaintiffs in the sum of Rs. 45,600 roughly and the plaintiffs held 412 bales of the defendant's cotton. On the outbreak of the war, the price of the cotton fell rapidly, so that in a very short time, so far from the plaintiff's having the defendant's goods on their hands sufficient to cover the amount of their advances, they were, at the market price of the day, a very large sum out of pocket. They repeatedly called upon the defendants to supply them with margin or further goods to cover the deficit, but in as much as the defendants declined to do either, the goods were sold, 171 bales on the 15th of August and the balance of 241 bales between the 7th of September and the end of November, 1914. The actual delivery of the last lot of 25 bales was not made until December. The resultant loss to the plaintiffs had been the amount which they now claimed viz., Rs. 19,802-8-0; and with the exception of certain small and virtually negligible sums, that amount was admitted at the rates prevailing on the dates when the sales were made. The defendants resisted the claim on one ground and one ground only that the plaintiffs had no higher right than an agent's lien upon the goods consigned to them by the defendants and that in selling those goods without the permission of the defendants in the first instance and in express contravention of their orders later, did illegal acts and caused the defendants damage to the extent to which they now counter claimed.

As regards the 171 bales sold on the 15th of August, the defendants did not allege that at that time they had expressly prohibited the plaintiffs from selling, although that the sales were made against their will and without their consent or authority. The defendants alleged that the subsequent sales of 241 bales were against their express orders conveyed first in the letter of the 14th of August and later very peremptorily in the letter of the 6th of October.

A QUESTION OF FACT.

After reciting the facts as stated above, his Lordship stated that the decision of the case depended upon a very simple question of fact, viz., was there or was there not an express oral agreement that the defendants agreed to keep the plaintiffs in funds, failing which the plaintiffs were entitled to sell the goods.

If the answer to the above was in the affirmative, there would be an end of the defendant's case; but should the answer be in the negative, there would still remain another question to be answered, whether on the facts proved there was not such an agreement inferable from the ordinary course of the dealings between the parties of a like character.

On the question of fact whether there was an express oral agreement, his Lordship discussed the evidence of witnesses at length and stated that the evidence for the plaintiffs had been largely coloured by a study of the case of *Jafferbhai v. Thomas Charlesworth*, 17 *Bom. I. L. R. p.* 520. It seemed to his Lordship, that the witness Raghunath for the plaintiffs was within the truth when he said that as soon as he began to suggest terms touching the advances and margin, the defendants agreed generally saying that they were perfectly well acquainted with the course of business in that respect, prevailing in the Bombay Market and his Lordship thought it hardly likely that any special oral agreement was in fact added or was necessary to be added, that on failure to supply margin, the plaintiffs were to have the right of immediately selling the goods.

THE PRACTICE IN BOMBAY MARKET.

The partners of the defendant firm at Anjansinghi and Damangaon were perfectly aware of the practice of the Bombay Market. Nothing was more certain than that when that practice went beyond the legal rights of an agent and was acted upon, the agent did invariably sell his constituents' goods upon which he had advanced as soon as a fall in the market produced the value of those goods below the sums so advanced unless he received from the owners of the goods sufficient money to cover the deficit. It was contended that whether this was the practice or not, no such custom of the market was alleged and that it was clearly apart from custom beyond the legal rights of a factor for sale. Technically, that probably was so; as a bare legal proposition, a mere advance of money by a factor for sale to his principal, the owner of the goods, would not in itself be sufficient to convert a revocable into an irrevocable authority to sell and then it would lie upon the factor alleging that he had such right, to show that by an agreement either express or implied, the fact of such advances, having regard to the dealings between the parties and their underlying understanding of those dealings, had converted the revocable into the irrevocable authority. Such was the ground of the decision in the case of DeComas v. Prost, 3 Moore's Privy Council Cases, New Series, p. 158; and wherever a like set of facts had arisen in Courts, it had always been recognised that the position of a factor making advances to his consignor was in law distinct from that of a pledgee and that the mere advance of money would not give the factor apart from any agreement either express or necessary to be inferred, the right of selling his principal's goods against his principal's will and authority. There were nicetiee of law which would always be invoked in technical arguments. But a like analysis carried a little further might very nearly if not altogether destroy, the distinctions thus liberally set up between the legal relations and rights, of factors for sale and their principals and the rights existing between pawnors and pawnees.

It was easy to say that he who took as an agent was thereafter restricted within the bounds of the law of principal and agent and for the purposes of all dealings was initiated an agent, could not convert his character by mere advance of moneys upon his principal's goods, into that of a pawnee. What actually happened was that a large majority of Bombay commission agents at any rate were pawnees, whether that was by implied agreement or merely by the practice of the market. His Lordship stated that in the present state of the authorities he would always refer it to an implied agreement or an agreement necessary to be inferred from the proved facts, as was done by Sir Charles Sargent in the case of Jafferbhai v. Thomas Charlesworth; 17 Bom., p. 520.

It was conceded that the moment the market fell so as to reduce the value of the goods below the amount advanced, the plaintiffs might have had recourse to the local Courts and obtain an order for the sale of the goods.

"A DISHONEST DEFENCE."

It seemed to his Lordship that all the substantial merits of the case and its whole justice were on the side of the plaintiffs, and the defence was a dishonest defence and appeared to have been supported by very disgraceful evidence.

It was not as though the injury which the defendants now alleged and which they sought to make the most of was really an injury referable to any injustice. If they had been honest dealers as soon as the market went against thm to such an extent that their agents were out of pocket upon their advances, if they really thought that at that time the moment would rise and wished to hold their goods, a very simple way was open to them. They had only to send to the plaintiffs sufficient cover and in that case no doubt the plaintiffs would have kept their goods as long as they chose. But the defendants did not choose to take any risk of that kind. They wished to leave all the risk upon the plaintiffs.

Proceeding further, his Lordship stated that he did not see any reason to doubt that the actual agreement upon which the plaintiffs relied was really entered into though the evidence regarding the agreement had gone a little beyond the tenth in giving defiiteness to all its terms; but even if there had been no such express oral agreement, he should still have held without hesitation or doubt, as Sir Charles Sargent held in 17 Bom., p. 520, that an agreement of the kind was inferred from the moment the plaintiffs advanced the defendants the money upon the consignments of cotton to be made, and thereafter in fact made to them for sale.

His Lordship, therefore, decreed the plaintiffs' claim with all costs.

Attorneys for the plaintiffs:— Messrs. Little and Co.

Attorneys for the defendants:—Messrs. Tyabji, Dahyabhai and Co.

CAUSE LIST.

BOARD FOR FRIDAY, THE 3RD OF MARCH.

Before the Hon'ble Mr. Justice Beaman.
In the Division Court No. 53.
Suits for hearing and final disposal.
Long Causes.

310-15.—Little and Co, Aboobucker Abdul Rahim & Co, a firm, Ramchander Luchminarayena, a firm, Tyabji D & Co, Part Heard.

58-12.—Shroff D & D, Prithiraj Jethmal, a firm, v. Bhila Chandarsingh, & ors, Subnis & G, Part Heard, 24-1-16.

1254-14.—Nadersha & D, Tulsidas Jethabhoy, v. Ambaji Gangaram, & anr, Shroff D & D.

1467-15.—Surajmal & Co, Bai Nandoobai, widow, v. Luxman Bhaskar, D. J. Mantri.

1353-15.—Payne and Co, Karmally Abdulla, v. Hussonally Jivabhai, a firm, Merwanji K & Co.

340-15.—Amin and D, Dwarkadas Gokaldas, Latif bin Shaik Mahomed, v. Haji Ahmed bin Ali bin Husein Kayat, and anr, Payne & Co.

618-15.—Bhaishanker K & G, Shaik Abdul Latif bin Shaik Mahomed, v. Haji Ahmed bin Ali bin Husein Kayat, and anr, Payne and Co.

560-15.—Ardeshir H D & Co, Haji Esmail Haji Noor Mahomed, v. Anandrao Narayen Rege.

633-14.—D J Mantri, Yemnabai, widow, v. Jilloobai, widow, and ors, Captain and V, D J Mantri.

13-15.—Judah & Solomon, Vinayak Shantaram Pandurang, v. Tyaballi Cumroodin, Patell and Es.

814-15.—Dastur and Co, (For a pauper), Ramaya Babaya, v. Vithoba Krishnaji Kasoola, & ors, Judah & S.

527-14.—Vachha and Co, Mathuradas Govindji, v. Purshotam Harjiwan, Mulji & Tha.

441-15.—Payne and Co, Bai Banubai, v. Erachsha Dinsha Cooper, Merwanji K & Co.

467-15.—Madhowji K & Ch, Talakchand Mansukhbhai, a firm, v. Bhagwandas Gangaram, a firm, Ardeshir H D & C, For Posponement.

818-14.—Dik Dh & P, Manibai, widow, v. Premcoovervalu alias Temubai, widow, & ors, Ragh N & Co.

825-13.—Mulla & M, Chandru Lillani, a firm, & anr, v. Devidas Foolchand & Co a firm, Jeh S M & H.

112-15.—Edg G W & Co, Sakinabai, v. Ardeshir M Madon, & ors, Matu J & M, Payne & Co.

131-14.—Payne & Co, Cassamally Jairajbhai Peerbhai, & anr, v. Ardeshir M Madon, & ors, Matu, J & M, Edg G W & Co, S M B & Co.

536-14.—Edg G W & Co, Mansukhbhai Bhagubhai, a firm, v. The Bombay Steam Navign Co, Ld, Little & Co.

Before the Hon'ble Mr. Justice Macleod
In the Division Court No. 43.
For Judgment.

966-14.—Little & Co, The Indian Specie Bank, Ltd, (In Liquidation), v. Sir Vithaldas Damodar Thakersey, Kt, and ors, Payne & Co, Daph F & D, Wadyia G & Co, Capt & V, Ragavayia N & Co, Bhaishankar K & G Tyebji D & Co, Little & Co, Malvi H M & R.

Suits for hearing and final disposal.
For Dismissal.

257-15.—Matu J & M, M M Bottlewala & Co, a firm, v. Bamji Sons & Co, a firm, Mer K & Co.

S C Ct 139-5941-15.—Mer K & Co, Ardeshir Maneckji Mehta & anr, v. Maneckji Muncherji Bottlewalla, & ors, Matu J & M.

Suits for hearing and final disposal
Long Causes.

1175-15.—Payne and Co, Sir Mahomed Yusuf Haji Ismail, Kt, v. J Sanders Slater Tyabji D and Co.

1074-14.—Captain & V, Radhakison Ramjiwan, a firm, v. Butebhawani, a firm, Tyabji D & Co, Part Heard, 17-2-16.

873-12.—Bhaishanker K & G, Raja Bahadur Motilal Shivlal v. Purshotam Jivandas, Payne and Co.

1491-14.—Unwalla P and P, The Advocate-General of Bombay, v. Prangovind Shivprasad & ors, Bhaishanker K & G.

250-13.—Khanderao L & M, Ramkrishna Raghunath Desai & ors, v. Purshotam Raghunath, & ors, Dikshit D and P.

83-15.—Mirza M & M, Haji Ali Mahomed Jalal, v. Dhulla Kuppa, & anr, Mehta D & L.

188-13.—Dhanjishaw & B, Mathurdas Topan, v. Prahladji Sewakram, & ors, Edg G W & Co, Daph F & D.

1513-14.—Edgelow G W & Co, Ranchoddas Purshotam Morarji, v. Bai Manibai, widow, & ors, Bhimji & Co.

852-15.—Little & Co, Haji Yoosuf Haji Esmail Sobhani, v. Abdul Kadar Haji Abdulla, Mehta D & L.

989-15.—N C Dalal, Oodhomji Ramji, v. Raghunath Babaji Jaoke, Smetham B & Co, For Postponment.

959-15.—Amin & Desai, Haridas Kalidas, v. Raghunath Babaji Jaoke, Smetham B & Co, For Postponment.

1357-14.—J A Valles, Ramprasad Laxmishanker Oza, v. Pascoal Salvadar Nunis, Mulla & M.

S C CT 732-26191-14.—Jehangir M & S, Behramji Hirjibhoy Warden and ors, v. Bai Samaratbai, widow, Khanderao L & M.

145-15.—Khanderao L & M, Bai Samaratbai, widow, v. Kaikhushru Behramji Mehta and ors, Jehangir M & Somji.

1267-14.—Kharas & Co, Mahomed Hoosein bin Abdul Gani Aswaree and ors, v. Gulam Mohidin bin Abdul Razak GBeig and anr, Ardeshir H D & Co.

821-13.—Ardeshir H D & Co, Abdul Kadar Abdulla Haji Dawood and ors, v. Hormasji Nusserwanji Vakil and ors, Payne and Co.

1070-15.—Nadirshaw & D, Dewoobai, v. Keshowrao Raghoji Lote, Smetham B and Co.

359-15.—Little & Co, Haji Mahomed Haji Esmail and Co, a firm, v. Govindji Bhanji, Wadia G and Co.

698-15.—Madhowji K & Co, Multanchand Basdevdas, a firm, v. Rambillas Suganchand, a firm, Raghavaya N & Co.

368-15.—Daph F & D, Karsondas Dharamsey, v. Purshotam Vishram Mowjee, Ragh K & Co.

22-16.—G B Pandya, Salebhoy Mahomedally, a firm, v. Gulam Hoosein Cassumji, N C Dalal.

934-15.—Mulla & M, Pestonji Dhanjibhoy Patell, v. Cooverbai, widow, & ors, Edg G W & Co.

756-15.—Edg G W & Co, Messrs Currimbhoy Ebrahim & Co, a firm, v. Hussanally Suhlemanji, Payne & Co.

OPENING OF THE PATNA HIGH COURT

THE CHIEF JUSTICE ON TRANSFERRED APPEALS.

(ASSOCIATED PRESS.)

BANKIPUR, March 1.

The Patna High Court opened this morning. The Judges having taken the usual oath proceeded to the Chief Justice's Court where the members of the Bar and public had assembled. The Chief Justice in a very impressive manner announced their having assumed jurisdiction. Mr. Haque, on behalf of the members of the Bar, and Rai Saheb Narayen Prasad on behalf of the Vakils offered to their Lordships a cordial and respectful welcome. The Chief Justice in his remarks referred to the matters with which the members of the Bar were interested. He said between 2,500 and 3,000 appeals were transferred to them. Justice delayed was too often justice denied and he trusted that the Government, at no distant date, would give them additional judges to cope with the work in more manageable dimensions. He announced the appointment of a Reporter on the Civil Side and the powers given to the Registrar to admit Civil appeals but not to dismiss any. The Court adjourned until the 13th instant.

LARKHANA-JACOBABAD SIND LIGHT RAILWAY.

SUBSTANTIALLY OVER-SUBSCRIBED.

(ASSOCIATED PRESS.)

KARACHI, March 1.

The "Daily Gazette" states that the capital required for the construction of the Larkana Jacobabad Sind Light Railway (Rs. 27 lakhs) has been substantially oversubscribed. The flotation appears to have restored confidence to the minds of some classes of local investors whom the war had somewhat alarmed. The directors will proceed to the allotment on the 7th instant after the full details of applications made at the various branches of the Chartered Bank of India have been received in Karachi.

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BOMBAY POLICE COURTS.

PRESS PROSECUTION.

At the Esplanade Police Court, yesterday, before the Acting Chief Presidency Magistrate, Keshav Ganesh Joshi, keeper of the Dnyan Sagar Litho Press, was, at the instance of Mr. Narayan Govind Chitre, a clerk in the Land Revenue Department under the Collector of Bombay, charged with failing to print the name of the printer and the place of printing on a map of the City of Surat printed at his press, situated in Pathak Wadi, and with neglecting to deliver a copy of the map at the Collector's office within a month from the date of its delivery out of the press. The Hon. Mr. E. Ferrers Nicholson, Public Prosecutor, prosecuted.

The case for the prosecution was that in August 1912, the accused received an order from Messrs. C. D. Shah and Company of Surat for 1,000 copies of the map. He printed and delivered them about April 1913. In October last it was discovered at Surat that the map did not bear the name of the printer and of the place of printing. The matter was forwarded by the Collector of Surat to the Collector of Bombay for necessary action. It was then found that the accused had not delivered a copy of the map at the office of the Collector of Bombay. The accused pleaded guilty and was fined Rs. 20 on each of the two charges.

A RUSE THAT FAILED.

OLD OFFENDERS SENTENCED.

Before the Second Presidency Magistrate, at Mazagon, Karimbux Rahimbux and Ganpat Gopal, both old offenders, were charged by Sub-Inspector Cassim with burglary.

It was alleged for the prosecution that a Parsi, Mr. Khursetji Jamshetji Pastawalla, residing in Balaram Street, when he was returning home on the evening of the 9th instant, saw the first accused near the door of a room on the ground floor where the tenants kept their cycles, and the second accused was also sitting near him. As the lock on the door had been removed, Mr. Kharsetji questioned them and the first accused getting confused said they had been drunk and got into the room by mistake. The second accused then told something to the first accused who took out a penknife with the blades open from his pocket and threatened the Parsi. On this the gentleman let go the hand of the first accused and they both ran away. On an alarm being raised the first accused hid himself behind some stones while the second accused shouting the cry of theif ran towards Charni Road. But eventually both were secured.

The Magistrate sentenced both the accused to undergo two years' rigorous imprisonment, as they had six and seven convictions respectively.

PERJURY AND FALSE COMPLAINT

ACCUSED GETS SIX MONTHS.

At the Mazagon Police Court, Mr. Frank Oliveira gave his decision in the case in which one Lalubhai Pragji charged Ardeshir Hormusji Daruwala with perjury and with making a false complaint. Mr. Blunt, solicitor, and Mr. P. Vijayakar, pleader, appeared for the complainant; while Mr. Kirk-Smith, solicitor, was for the accused. The facts of the case were that the complainant was charged by the accused before the Chief Presidency Magistrate on the 25th November, 1915, with criminal misappropriation and with criminal breach of trust in respect of Rs. 5,700, the purchase money of a motor car. The Magistrate held the case to be a false one and sanctioned the prosecution of the accused for perjury and making a false complaint. Hence the present proceedings. The accused's defence was that he was the real purchaser of the motor car and that he had given it to the complainant for re-sale. The Magistrate held that the accused had failed to prove that he had purchased the car; whereas the complainant had produced his account books which showed the payments made by the complainant to the accused. The Magistrate believed the books to be genuine, and convicted the accused of both the charges. As the accused was ill he sentenced him to six months' simple imprisonment on each of the two charges, the sentences to run concurrently.

THANA POLICE ACCOUNTANT IN TROUBLE.

Gujanan Narayen Jaywant, an elderly Prabhu, said to be very respectably connected, was on Tuesday placed by Sub-Inspector Pereira of the Thana Police before Mr. Manilal, City Magistrate, Thana.

It is alleged that while serving in the capacity of accountant in the office of the District Superintendent of Police Thana, he from time to time embezzled Government monies and committed forgeries in connection with these defalcations.

A remand having been granted the case is adjourned to the 6th instant.

SAMSON BRIBERY CASE.

CHARGES FRAMED AGAINST ACCUSED.

Before the Fourth Presidency Magistrate at Mazagaon the case again came for hearing in which Mr. C. M. Correa charged D. J. Samson, Assistant Land Manager in the Bombay Improvement Trust, with taking bribes as a servant of the Improvement Trust.

Mr. E. F. Nicholson, with Inspector Morris appeared to prosecute, and Mr. Velinker defended the accused.

Addressing Mr. Nicholson the Court observed that he was entitled to lead as much evidence as he liked. But in fairness to the accused, on whose behalf Mr. Velinker had made such a feeling appeal, he would give the accused a chance of meeting only one charge. If the Public Prosecutor chose he could lead evidence on two more charges.

Mr. Nicholson said he would shorten the evidence as much as possible.

The Court observed that the course he had suggested was fair to both the prosecution and the accused.

Mr. Nicholson said he was in the hands of the Court. He was not going to bring in any evidence which had not been seen by the accused.

Mr. Velinker said he was perfectly content to leave matters in Mr. Nicholson's hands.

The Magistrate said it was a fact that the Court could not take cognisance of things, which had happened outside the court, but it must be agreed that the accused had been considerably worried for the last 18 months. He, therefore, said he would hear this charge to its conclusion and defer pronouncing judgment and then take the additional evidence which the Public Prosecutor wanted him to take.

Mr. Nicholson said he was entirely in the hands of the Court, but he feared the magistrate had not appreciated the position. He could not lead evidence if the magistrate was not going to try him on those charges. He would put in some evidence regarding the alleged conspiracy. But his going into other evidence regarding the particulars of the charges would be a waste of time, as the Court was not going to try the accused in regard to those.

The Magistrate: Don't you think the accused is entitled to sympathy. He has been harassed for the last 18 months, and it will be unfair to the accused to adopt the course suggested by Mr. Nicholson.

Mr. Nicholson said he was not going into the details of the several alleged offences because it would be a pure waste of time as the Court had stated that it was not going to try him on those charges at present.

The magistrate said that in that case he would only confine himself to this charge.

Mr. Nicholson: This is very fair to the accused. But we have not got all the witnesses in the Court.

The Court: Then you lead evidence rebutting the charge of conspiracy.

The magistrate then framed charges regarding the dealings of the accused with reference to taking bribes of Rs. 125 from Dewraj Khimji and Rs. 75 from Dharsey Raghawaji and showing them favour.

The accused pleaded not guilty to the charge.

Some witnesses were then examined and the case was adjourned.

HOWRAH MUNICIPALITY ON OFFICIAL CHAIRMAN.

NO LONGER CONSIDERED DESIRABLE.

(ASSOCIATED PRESS.)

CALCUTTA, March 1.

At a meeting of the Howrah municipality yesterday Mr. Hopkyns, District Magistrate presiding, the Commissioners adopted a resolution that the services of an official chairman should not be retained as it is considered no longer desirable to do so.

Absolutely Free
40 years experience, late Government Medical Officer
RAI SAHEB Dr. DOSS'S
SECRETS OF HAPPY LIFE
is being distributed free.
Apply to—
The Swastha Sahaya Pharmacy.
30-2, Harrison Road, CALCUTTA.

RACE HORSES FOR SALE.

"ST. ANDREWS".—An exceptionally sound hardy horse—a good performer and winner at *all* distances from 5 furlongs to 1¼ miles.—

In Chowringhee Plate, 7 furs., carried top weight and after bad luck, was only beaten a short head in the *fastest time on record*.

In King-Emperor's Cup, after making the running and leading nearly all the way by several lengths, he finished 3rd again in *record time*.

In Viceroy's Cup, after a most unfavourable passage, he finished 3rd in *record time* again.

In Byculla Club Cup, he finished close up, 3rd once again in the *fastest time on record!*

St. Andrews is a very contented horse, most suitable for India, has not been knocked about, and should be a better horse next season.

"SANTA BARBARA".—Absolutely sound, and a consistent performer, nearly always "knocking at the door"—Not yet won a race value Rs. 2,000. Sure to improve with age.

"PASHA".—Two years ago this pony had "a leg," it is now callous, and given no trouble for last 18 months—a most reliable and consistent pony, and being young, should continue to improve for some years yet.

"BEAUTY BOY".—A thoroughbred Irish Gelding, 14 Hands. Aged. A prize winner at Dublin Horse Show, also a great prize winner elsewhere. Splendid jumper and showy trapper absolutely sound with perfect manners, probably the quietest and best behaved pony in India, any child can ride.

Further particulars apply:—

WILTON BARTLEET, 334, TAJMAHAL.

BOMBAY CITY AND SUBURBS.

LOCAL ENGAGEMENTS.

TO-DAY.

Maha Shiva Ratri, Bank Holiday.
English Mail Steamer Salsette due, 6 a.m.
Grant Medical College, Prize Distribution, 5-30 p.m.
Y. M. C. A. Sports, 4 p.m.
Concert in aid of the Military and Naval Relief Funds, Excelsior Theatre, 5-45 p.m.
Rev. Dr. Moulton's Lecture on "Zoroaster," University Hall, 6 p.m.
Bombay Y. M. C. A. Inter-Branch and open Athletic Sports, Oval, 4 p.m.

FRIDAY, March 3.

Mails for Mauritius per extra steamer Kuweit will be closed at the General Post Office at 2 p.m.
Election of University Representative on Bombay Legislative Council, 3 p.m. to 5 p.m.
Bombay Branch Royal Asiatic Society: Dr. J. J. Modi's paper on "Dr. Spooner's Recent Archaeological Excavations at Pataliputra," 6 p.m.

SATURDAY, March 4.

Catholic Ladies Association:—Concert in aid of the Women's Branch of War and Relief Fund, Hall of the Instituto Luso-Indiano 9-30 p.m.
Open Air Concert, in aid of the Belgian Relief Fund, St. Mary's High School, Nesbit Road, Mazagon, 9 p.m.

SUNDAY, Mar. 5.

P. & O. s. s. Caledonia with English Mails of the 18th ultimo, due at 2 p.m.

DAILY.

Excelsior Theatre, 6-30 p.m., 10 p.m., The Cinema Ballet "Excelsior."
New Alexandra Cinema, Crawford Market, 7, 8-45 and 10-30 p.m.
Imperial Cinematograph, Charni Road, 7, 8-45 and 10-30 p.m.
Palace of Varieties, Gaiety Theatre, 6-30 and 10 p.m.
Olympia Cinema, Sandhurst Road, 7, 8-45 and 10-30 p.m.

Domestic Occurrences.

DEATHS.

BRADBURY.—At his residence, Cumballa Hill, suddenly on March 1st John Frederick Bradbury, age 57. Funeral 8 a.m. on Thursday, 2nd March at Sewree Cemetery.
VATCHA—On Wednesday, 1st March, 1916, at Tardeo, opposite Nana Sankar Seth's Wadi, Bai Maneckbai widow of the late Mr. Jehangir Burjorji Vatcha. Funeral to-day (Thursday), at 8-30 a.m. (B. T.).
D'ALMEIDA—At Rose Villa, Pali Road, Bandra, Rose, the beloved wife of J. D. D'Almeida, J.P., Honorary Magistrate, Dadar Court, of pneumonia. The funeral cortege will leave for St. Peter's at 8-30 a.m. to-day. Friends and relatives will please accept this intimation.

BOMBAY LIGHT HORSE.

Squadron Orders by Lieut.-Colonel Stanley Reed, A.D.C., Commanding.

March 2.

Fort.—Riding School daily for Recruits and members in possession of remounts at 7-15 a.m. Dress.—Khaki shirts, Regimental saddles and swords.
Santa Cruz.—Riding School daily for Recruits and members in possession of remounts at 7 a.m.
Parade.—"A" and "B" Troops will parade to-day Thursday, 2nd March at 7-15 a.m. Rendezvous Church Gate Station (All members will attend). Dress—Drill order with arms, khaki shirts.

(Sd.) A. E. BAIRD, Lieut.,
Actg. Adjutant Bombay Light Horse.

BOMBAY VOLUNTEER RIFLES.

Regimental Orders by Lieut.-Colonel P. R. Cadell, C.I.E., Commanding.

March 2.

33. Clothing.—No clothing or equipment will be issued from Quarter-Master's Stores during March.
38. Proficiency Examination.—Proficiency Candidates will parade on the Maidan in front of the Bombay Gymkhana, at 7-15 a.m. to-day (Thursday, March 2nd. Dress.—Drill Order.
"B", "G", "J" Companies will parade under Coy. arrangements at the same time and place.
The written portion of the Proficiency Examination will be held at 6.15 p.m. to-day Thursday, March 2nd at the Cathedral High School, Fort.
48. Separation Allowance.—Dependants of Soldiers enlisted from this Corps and serving out of India on 29th February, 1916, must submit claims for Separation Allowances to this Office for disposal by the 15th March, 1916. Claims submitted after that date will not receive any consideration.
49. Parade.—"B" Coy. parade for Friday the 3rd instant, is cancelled.
The Coy. will parade on Friday the 10th instant at 7 a.m. at Headquarters. Every man is expected to attend.
50. Cadet Parade.—The Cadet Battalion will parade on Saturday March 11th at time and place to be notified later, for Field Training in the vicinity of Ghat Kopar.

(Sd.) C. N. MOBERLY, Major,
Adjutant, Bombay Volunteer Rifles.

NOTICE.

RIFLE MEETING.

There will be individual and team competitions for marksmen only at the rifle range at Ghat Kopar on Sunday March 5th. Train 6-15 a.m. Victoria Terminus. Rifles will be taken out from Headquarters.
Teams will consist of 4 (any rank) provided all belong to the same company and all have qualified as marksmen during current season.
For further details see Notice posted on Battalion Notice Board.

BOMBAY VOLUNTEER ARTILLERY.

March 1.

Corps Orders by Major R. W. R. Pennington, V.D., Commanding.
No. 76—Duties.
Duties for the week commencing February 27th 1916:—
Orderly Sergt. No. 1 Company Sergeant W. A. Niven.
Orderly Sergt. No. 2 Company Sergeant W. H. Stubbs.
No. 77—Parades.
NOS. 1 & 2 COMPANIES, BOMBAY.
Sunday 5th instant, at 8 a.m. 6" B. L. C. Battery Drill at Mahaluxmi.
NO. 3 COMPANY, KIRKEE.
Practice.
Practice will take place on 19th instant. All members must attend this practice unless a medical certificate is furnished to the Officer Commanding, No. 3 Company, Bombay Volunteer Artillery. Members are therefore requested to attend the following parades:—
Battery Drill:—Sundays 11 a.m. and Fridays 4-15 p.m. at Factory Gate.
Gun Drill:—Wednesdays 8 a.m. at Factory Gate.
Leave:—Any member who intends going on leave must also make an application to the Officer Commanding Company.

(Sd.) J. DODDS, 2nd Lt., B.V.A.,
ELECTRICAL ENGINEER COY.
Adjutant, Bombay Volunteer Artillery.
No. 82—Parades.
E. E. Coy. will parade at Apollo Bunder at 6-15 p.m. on Monday the 6th instant for Defence Light Manning.

TELEGRAMS TO AND FROM BRAZIL.

A press notification states telegrams to and from Brazil and Uruguay may now be written in rubber edition of Broomhalls Imperial Combination.

ENGLISH MAILS.

The P. & O. Company's s. s. Caledonia with the outward Mails of the 18th ultimo is expected to arrive in Bombay at 2 p.m. on Sunday next.

BAI MOOLBAI HAJEE KHOJA CHARITABLE DISPENSARY.

During the month of February the patients that were treated in this Dispensary were as under:—
Women 803, Children 303. Total 1,106.

THE SKATING RINK.

To-morrow being a Bank Holiday, there will be as usual a long session from 9 to 11 in the morning when the Band will attend. From 6 to 8 in the evening and 9-30 to 11.30 in the night there will be the usual sessions with Band.

BAND AT PRINCESS V. M. GYMKHANA

By kind permission of Colonel T. W. Bonner, V.D. and Officers, the Band of the 1st Battalion, G. I. P. Railway Volunteers, will play this evening a programme of music, under the direction of Mr. Hugh, B. Mitchell, Band Master, commencing at 6.15 p.m.

A PUBLIC LECTURE.

The Rev. A. French will deliver a lecture on the subject "No Other Book is required in Presence of Bible," on the premises of the Anjumani-Ziaul-Islam at Falkland Road, to-morrow at 7 p.m. (B. T.). The public are invited.

PARSI AND HINDU RELIGIONS COMPARED.

Under the auspices of the Parsi Lekhak Mandal, Mr. Shapurji Cawasji Hodivala, will deliver on Monday the 6th instant at 6 p.m. (S. T.), at Bai Bhicaiji Bengali School, Fort, a public lecture on "Parsi and Hindu Religions Compared, Part I—Rituals." The lecture is open to the public.

PRIZES FOR SUCCESSFUL LADY STUDENTS.

Mr. V. M. Varna has presented Rs. 125 to be distributed in two prizes one of Rs. 75 (cash) to be given to any girl student who stands first and another of Rs. 50 (cash) to be given to any male student who stands first in the list of successful candidates at the ensuing Matriculation Examination (March 1916) of the University of Bombay, with Sanscrit as the Second Language.

MORTALITY IN BOMBAY.

Eleven attacks and nine deaths from plague occurred in Bombay on Tuesday, Market and Mazagon reporting two attacks each, Khetwadi two attacks and two deaths, Tarwadi three attacks, Kamatipura and Worli one attack and one death each, Harbour one death and J. J. and Maratha Hospitals four deaths. There were 22 attacks and 9 deaths from small-pox. Cholera was absent. The total mortality from all causes was 88, as compared with 52 of the corresponding day of 1915 and 99 of 1914. Out of a total of 2,761 rats caught 101 were found to beplague-stricken.

RAILWAY FATALITY.

Dr. W. Nunan, Acting Coroner, held an inquest at the Coroner's Court, yesterday, touching the death of a Hindu woman, aged about 30. The evidence showed that the driver of a local train of the G. I. P. Railway, which was proceeding from Matunga to Sion on Tuesday, saw the deceased walking beside the lines in the same direction as the train was going. When the train was about twenty yards from her, the deceased stopped suddenly on the line. The driver blew the whistle and applied the brake but before the train could be stopped, the deceased received a knock from the cow-catcher of the engine and was thrown on the left hand side. She died on the spot and was removed to the Coroner's Court. The jury returned a verdict of accidental death.

CATHOLIC LIBRARY.

The Annual General Meeting of members of this Institution was held in the Library Hall, Cavel Street on Sunday last. The Receipts for the past year showed a figure of Rs. 3,015-6-4, the expenses amounted to Rs. 2,351-15-4 besides a Reserve and a Sinking Fund of Rs. 2,900 and Rs. 460-4-4 respectively. Rev. B. DeMonte, the President, summarising the working of the Institution, expressed his gratification at the fact that another year of useful work had been added to the large numbers of its predecessors. He was sorry to observe that the Report did not embody the Institution's deep sense of appreciation for the very useful services rendered by the Jesuit Fathers for the past 52 years. The Committee for the current year is composed of Rev. B. DeMonte (President), Rev. J. C. Fonseca (Vice-President) Mr. James D'Sylva (Hon. Treasurer) and Mr. J. F. St. Anne (Hon. Secretary). Members. Messrs. F. A. Pereira, David Thompson, Anthony Almeida, Joseph Selwyn, J. A. Dias, Mathew A. D'Cruz, A. J. Phillips and J. M. D'Souza. Mr. Thomas Evaris (Hon. Auditor).

MUNICIPAL STANDING COMMITTEE

QUESTION OF SET-BACK.

A meeting of the Standing Committee of the Bombay Municipal Corporation was held yesterday, Mr. N. V. Mandlik presiding.

Mr. Sorabji Nanabhoy Banaji and sixty others forwarded copy of a letter addressed by the residents of Nanabhoy Lane, Fort to the Commissioner, in which it was stated that it appeared from the preliminary operations at house No. 7 in the lane, which was under re-construction that no set-back was intended to be enforced at the house; that the lane being only 10 feet wide was a source of danger to the safety of life and property of the residents in cases of fires and other untoward events; that the houses situated in the line were 40 feet to 60 feet higher than what the width of the lane would permit under the existing regulations and that it was absolutely necessary to widen the lane as opportunities might occur; that a set-back was actually acquired in the case of another house close by and that in the case of the house in question the estimated cost of acquiring the set-back would be about Rs. 500 only. It was requested that the Commissioner might be asked to enforce the set-back in the interests of the public. They also forwarded copy of a letter addressed by them to the Executive Health Officer, in which the enforcement of setbacks in Nanabhoy Lane was urged on grounds of sanitation.

The Committee referred the letter to the Commissioner for favour of remarks and report.

AMAZING IMPOSTURE.

MALABARI PERSONATES MISSING GUJARATI HUSBAND.

Kankanpur is a village of considerable size, in the Godhra Taluka about three miles from Suva Station. A Shrigod Brahmin of the village, Laxmiram Vallaveram died more than 25 years ago, leaving a widow Rukmini and two children, a boy named Nathji and a girl called Nathi. The boy Nathji was then a mere baby. Both the children grew up. When Nathji was about 13 he was married to a girl called Kashi, daughter of Pitamber Atmaram of Sehera, a village in the same Taluka. After his marriage the boy was sent to Bombay to study Sanskrit. After a few months he left Bombay leaving no trace behind him. He wrote to his mother not to expect to see or hear from him for three years. Years rolled on, but nothing was heard of Nathji; deligent search was made, but to no purpose.

About 10 or 12 years after Nathji's disappearance, about September, 1912, a young Sadhu appeared at Suthrampur and gave out that he was the missing Nathji. Nathji's mother was at Surat, so his sister Nathi went to Suthrampur to meet him. The mother too hastened there from Surat. The young man discarded his "sadhu" habit and avowed openly that he was really Nathji Laxmiram. He gave the names of several relations and quoted some incidents of Nathji's boyhood. He also showed the places where the family property was situated. Rukmini, the mother of Nathji, pointed out that his appearance was completely changed, which fact he explained away by saying that he had led a hard wandering life, living sometimes without food, living on milk and the juice of the Neem tree. He took many oaths to establish that he was the identical man. He was then accepted as Nathji, got admission into the caste and began to live in the house and manage the property.

Nathji's wife Kashi was at the time living at Surat. For some years she studied Gujarati and Sanskrit at the Surat Vanita Vishram. About eight months after the arrival of the Sadhu, *i.e.*, in May 1913, her father seeing that he was everywhere accepted as Nathji, sent his daughter to live with him. In April 1914 she bore him a son.

For three years this impostor lived as Nathji Laxmiram. In October 1915 the fraud was dramatically revealed. The real Nathji Laxmiram turned up. He was at once recognised and gave unmistakable proofs of his identity. His wife Kashi was utterly bewildered, the mother and son wept together. The impostor who had gone to Nadisar to perform some religious rites was summoned at once on some pretext. On the way he was confronted with the facts, and he admitted to the Brahmin who had been to fetch him that he was not Nathji but a Brahmin of Gokarn. The two Nathjis were brought face to face and the pretender had to admit his guilt. A great sensation was caused in all the villages and towns round about and the Shrigod Brahmin community was very much excited.

On these rumours the Godhra Taluka Police sub-inspector toop up the investigation and it was found that the impostor was not a Brahmin at all, but of a very inferior caste and a resident of Kirangtod village in Calicut district on the Malabar coast. His parents being dead, he led a wandering life and came to Gujarat some years ago as a Sadhu. It was also found that a few months before he posed as Nathji, he had attempted to pass off as the missing son-in-law one Nathji Kalisanker, a Brahmin of Virpur in Balasinor State. He did not succeed there.

The case came on for trial before Mr. P. J. Talyarkhan, Sessions Judge Broach and Panchmahals, and the imposter, whose real name is Kunjani Krishna was sentenced to seven years' rigorous imprisonment, on the 24th February 1916.

The real Nathji Laxmiram finding his domestic happiness ruined has again disappeared. The unfortunate Kashi, with her now illegitimate son, has a gloomy future before her.

CRUELTY TO FOWLS.

To the Editor of the "Chronicle."

Sir,—In reference to the case of cruelty to a fowl narrated by a correspondent in your valued columns on the 26th instant, your readers will be interested in the following:—

A few weeks ago on my way home from my morning walk I saw a man standing on the Chaupaty footpath with a basket full of vegetables and other goods lying by him. Passing by him I heard low cries of pain emanating from animals in distress but could not see any, far or near.

In a moment I was able to realize the situation.

The man had placed two or three hens *at the bottom* of the basket which was then filled to overflowing, as said above, with vegetables etc., so that the creatures were buried beneath the heap and in their agony gave expression to cries of distress. Not a crevice in the basket for air to penetrate! In this terrible condition the creatures were brought all the way from the market.

On being remonstrated with, the man could not comprehend that he was guilty of gross cruelty! It was really due to want of head rather than want of heart. Cannot the masters see to it that their men treat the animals with ordinary humanity? Servants ought to be instructed in the way of dealing humanely with animals in their charge.

At the bar of Almighty Compassion the master is much responsible for cruelty perpetrated by the servant as though he himself were the perpetrator.—Yours, etc.,

P. F. B.

Feb. 28.

At the Calcutta Corporation meeting yesterday the Chairman introduced the budget estimate for 1916-17. It showed a revenue of 117¼ lakhs and expenditure of 116 lakhs, leaving a surplus of 1¼ lakh.

Lieutenant-Colonel J. C. C. Parkins of Military Accounts Department, died at Mhow on Monday of hemiplegia.

BOGUS MEDICAL DEGREES BILL.

CHANGES IN SELECT COMMITTEE.

(Associated Press.)

DELHI, March 1.

At to-day's meeting of the Imperial Council, after the presentation of the financial statement Sir Pardey Lukis presented the report of the select committee on the Bogus Medical Degrees Bill. The following are the notes of dissent:—

"While noting with satisfaction the modification of the Bill to the effect that the proposed law shall not affect the use of medical titles already granted and that no prosecutions for the offences created by the same shall be intimated except by the local Governments, I am unable to persuade myself that the measure even in this slightly modified form is either necessary or that the principles and provisions are not of a controversial nature. It is practically conceded that this measure is little needed to prevent any present evil arising from the state and management of the private medical institutions in British India, while on the other hand the Bill does not affect the use in India, of foreign bogus, titles and foreign titles granted on very inferior qualifications. Nothing proves the drastic and highly controversial nature of this measure more conclusively than the prohibition, on pain of criminal prosecution and conviction, of the issue and use of even certificates implying any qualification in the western medical science otherwise than by the authorities mentioned in the proposed Act. So if I attend lessons and lectures in "First Aid" delivered by a private professor and get a certificate from him that I am fairly competent to render first aid we are both liable to criminal prosecution and conviction, although without that certificate, nay without having had any lessons in first aid, I may with impunity poison or main one for life in my attempt to render first aid to one. It is difficult to conceive the exact object of this Bill while it is not intended as it would be clearly impossible to prevent practice in western medical science by wholly unqualified persons as pointed out by the Government of Madras. Even in Great Britain the law has not gone so far. It seems to me that if a law to protect European medical titles be needed at all, a short Act, scheduling the titles intended to be so protected and prohibiting the unauthorised grant and use of such titles, should amply carry out carry out the object.

Last year his Excellency the President invited and advised this Council to avoid introducing whether by way of legislation or moving resolutions, matters of a controversial nature in consequence of the grave crisis affecting the whole empire, a crisis which makes complete harmony throughout the empire a vital necessity and an imperial asset, while the war should last. The non-official members have been most loyally observing this necessary rule thus inaugurated for the guidance of the Council during the war, and I am altogether unable to reconcile myself to the claim of this. The measure, anywise constitutes an exception to this rule, quite the reverse in every way whether we regard the nature and scope of the Bill and its admitted inadequacy or the subjective alarm it has caused throughout the country.

It is worth noting that the Government of Madras is of opinion that no necessity for such a Bill has arisen in that Presidency and that it is not probable that persons practising some travesty of European medicine without possessing any qualification deceive anybody. The Government of the Punjab is of opinion that the best course would be to drop this Bill for the present until we are in a position to gauge the effect of the Medical Registration Act and also devise an effective method of dealing with the use in this country of bogus foreign degrees. I really venture to submit that this is a very wise course to adopt and I would beg and pray the Government to postpone the further consideration of this Bill.

I agree that the Bill is contentious and I do not propose to traverse the other points in the above minute of my friend Mr. Acharjar. I do not however think that the Bill deserves opposition now, as the amendments made by the Select Committee have met almost all the contentions urged against it.

CALCUTTA MARKET AND BUDGET PROPOSALS

(Associated Press.)

CALCUTTA, Mar. 1.

The announcement of the Budget to-day was followed by a brisk dealing in jute shares, a few advancing as much as Rs. 20 or 30. The mercantile community have not yet time to form considered opinions but the first impressions generally are critical mainly on details. The income-tax increase, it is said, should be a prelude to an attemp to remove the double income-tax grievance. Indian markets (salt, jute, etc.) were closed for the day pending the diffusion of knowledge of the Budget proposals.

LORD WILLINGDON AT HINDU O. PHANAGE.

Lord Willingdon paid a visit yesterday evening to the Lady Northcotte Hindu Orphanage at Parel, established by Mr. Rutonsey Mulji.

On arrival Lord Willingdon was received by the founder and Mr. G. K. Parakh. There were also present a number of prominent persons. The Governor inspected the group of buildings minutely and was very pleased with all what he saw. After adjourning to the main hall the students went through an interesting programme of music and dialogues, which was much appreciated. Lord Willingdon took his departure amidst loud cheers.

ROYAL OPERA HOUSE.

"BELLA DONNA".

A crowded house witnessed the performance of "Bella Donna" by the Howitt-Phillips Company last night, and it was proved incontestably that the Royal Opera House is a theatre which can always count on the patronage of the best people when the right sort of play is presented.

"Bella Donna" is a mixture of West and East. The atmosphere of London Society which pervades the opening scene is later lost in the exotic odour of the Orient, and through both runs a most exciting plot. The consummate skill with which both story and atmosphere were handled, adds a fresh laurel to the Company. Once more Miss Gertrude Godart takes a leading part and "makes" it. She was the poisonous Mrs. Chepstow to the life in all her subterfuges and vile plots and if she lacked the stately walk of Mrs. Patrick Campbell, who created the rôle, she certainly had her touch in all else. Mr. Jack Elagert also made a triumph as Mahmond Barondi while Mr. Carl Lawson was splendid as an Egyptian servant. Mr. Howitt and Mr. Cyril Rawdon were also at their best, but this can be said with equal truth of all the cast.

It is to be regretted that the less important people in this play appeared under different names where they took more than one part. The very fact of doing this successfully merits special appreciation, for those who have not seen them every night would not be likely to recognise them under strange names.

This afternoon the Company stage their greatest success—"East Lynne"—for the last time and another packed house is promised. To-night we are to renew acquaintance with the farce "When Knights Were Bold," another play which they do extremely well.

CONSCIENTIOUS OBJECTION TO VACCINATION.

To the Editor of the "Chronicle."

Sir,—In reference to the speech delivered by Mr. Gandhi at Hyderabad telegraphic summary of which appeared this morning in your valued columns in which Mr. Gandhi recommended passive resistance on the part of conscientious objectors to vaccination and stated that the public should support those who were prepared for going to jail, the public will be interested in the following communication addressed by the Secretary of State for India to Mr. Philip Snowden, M.P., who, at the instance of the National Anti-vaccination League, 27, Southampton Street, Strand, London, W.C., took up with the India Office the case of Mr. P. J. Waswani, M.A., who was driven from his post of schoolmaster at the Karachi High Government School because he refused vaccination for his daughter. Mr. Jethmal also referred to was prosecuted at Hyderabad for non-compliance with the Vaccination Act.

India Office, Whitehall,
London, S. W., 11th January, 1916.

Sir,—With reference to your letter of the 7th April, 1915, and subsequent correspondence on the subject of the alleged victimisation of two school teachers in Karachi on account of views held by them regarding vaccination, I am directed by the Secretary of State for India in Council to say that it is reported that Mr. Vaswani has obtained another situation and that no proceedings in the criminal courts are now pending against him in connection with his refusal to have his child vaccinated. As regards Mr. Jethmal, the papers received from India show that he resigned his appointment before any action was taken against him by Government. The institution to which Mr. Jethmal was attached is a private institution receiving a grant from Government.

I am, Sir,
Your obedient servant,
(Sd.) N. KERSHAW.

Philip Snowden, Esq., M.P.,
House of Commons.

It is satisfactory to note that just as by Act of Parliament, 1898, the right of an English parent to refuse vaccination for his child has been recognized with the happiest results to the health of the nation, even so the Government of India and the Secretary of State have recognized the right of an Indian parent to refuse to have his child vaccinated.—Yours, etc.,

ANTI-VACCINATION.

Bombay, March 1.

AN APPEAL TO THE B.B. & C.I. RAILWAY

To the Editor of the "Chronicle."

Sir,—The B. B. and C. I. Authorities will be conferring a great boon on the travelling public if they will kindly start the 5-55 a.m. Andheri Local five minutes earlier, that is to say at 5-50 a.m.

This will in no way interfere with the timing of the Kathiawar Passenger, which is always regular and rarely ever late.

This start of five minutes will enable a great number of Mill Officers and Mill hands to attend their work in time. It will also enable other passengers, who have to attend Municipal and Dock work and who have to cross over at Dadar, to catch the up Thana Local which since the quadrupling comes in to Dadar Station true to a second.—Yours, etc.,

A PASSENGER.

March 1.

CASUALTY LIST.

(Associated Press.)

DELHI, March 1.

The following names of British officers appear in the casualty list No. 15, Indian Expeditionary Forces:—

KILLED.

2nd-Lieut. D. R. Christie, 66th Battery, R. F. A.

WOUNDED.

Captain F. H. Kish (second time slightly), Royal Engineers.

CORRECTION.

Previously reported slightly now reported severely wounded, Major-General G. F. Gorringe.

LAWN TENNIS.

W. I. OPEN CHAMPIONSHIPS.

More excellent and most exciting play was seen yesterday, several matches in Gentlemen's and Mixed Doubles coming off. So many spectators were present that except at the court with the stand it was difficult to get a place to see from.

Naturally enough, the match in which the Doubles holders, England and Kemble, figured attracted most attention. As we pointed out yesterday, Ali Raza and Ali Khan are a very formidable pair, and we could not wish for a more excellent exhibition of crisp, smart volleying from the service line. They all put a deal of power into their strokes and after playing up to openings for a decisive stroke made a certainty of smashes. Kemble was in splendid form at first, then England improved, the result being that after set-all, the third was anybody's. The winners are a well-matched pair, very aggressive and with stab shots which pair. The score shews there was nothing to choose, but the holders gave away their chance. Losing a game when three points up, England then proceeded to serve no less than three double faults; the set and match going against him. Forty-two games were most trying to all, and the Mahomedan pair saw it out the better.

The replayed game was disappointingly uneven, as this time Naoroji and Engineer did not take long to dispose of Cheetham and Jukes. If the winners continue this improved form they have an undoubted chance.

Barraclough and Bunbury were surprisingly easily beaten by Green and Parker. The latter played a smart fast game and should make a good show in the next round. Similarly, Morarji and Bhadkamkar had, according to their respective shewing in the previous round, a comfortable time of it with Vakeel and Chandavarkar.

Fyzee and Chinmulgund continue in good form, but Kanga and Modi made a remarkably fine fight after losing the first set by a wide margin. From the five they went to 8-all before being beaten, both sides playing cleverly.

England and Kemble had a hard time of it in appearing twice, but it cut both ways Respectively, Mrs. England and Mrs. Reynolds proved very useful partners, and brought off many excellent shots. We have, however, seen Mrs. Reynolds play much better. The first was a love set against the holders, but they won the next, losing only one game. In the third Kemble and Mrs. Reynolds picked up well to 5-all, but lost the next two.

Simms and Mrs. Anstey are a very strong pair, and got through easily, as did Mr. and Mrs. Jukes; the latter probably the best lady player in the Tournament. Other easy wins in the Mixed Doubles were those of Jackson and Mrs. Kemp and Green and Mrs. Row.

Cheetham and Mrs. Portlock, however, had their work cut out to beat Baker and Miss Simcox. They lost the first set, and after a hard second had the upper hand in the third. Mrs. Portlock is a recognised strong player, but Miss Simcox was at the top of her form and returned capitally.

There was one game in the Singles, in which Ranga Rao, as expected, beat Calvocoressi. The holder is in excellent form and with very sound volleying also placed with fine judgment.

He and Lady Tata proved too good for Chinmulgund and Miss Meyers, but the latter were not easily beaten. They were both quick about the court, and only lost the second set after drawing up to five-all.

Ten Singles are down for to-day, all on the Queen's Road courts.

The following were the results:—

GENTLEMEN'S DOUBLES.

Rajaram Morarji and V. Bhadkamkar beat Vakeel and Chandavarkar, 6—2, 6—4.

Ali Raza and Ali Khan beat England and Kemble, 11—9, 4—6, 7—5.

Engineer and N. Naoroji beat Cheetham and Jukes, 6—3, 6—2.

Green and Parker beat Barraclough and Bunbury, 6—1, 6—3.

Fyzee and Chinmulgund beat Kanga and Modi, 6—0, 10—8.

MIXED DOUBLES.

Mr. and Mrs. England beat Kemble and Mrs. Reynolds, 0—6, 6—1, 7—5.

Simms and Mrs. Anstey beat Fido and Mrs. Linberg, 6—2, 6—2.

Ranga Rao and Lady Tata beat Chinmulgund and Miss M. Meyers, 6—2, 7—5.

Jackson and Mrs. Kemp beat Wassoodeo and Dr. Miss Joss, 6—2, 6—0.

Cheetham and Mrs. Portlock beat Baker and Miss Simcox, 4—6, 6—4, 6—3.

Green and Mrs. Row beat Mr. and Mrs. Gupta, 6—1, 6—1.

Mr. and Mrs. Jukes beat Mr. and Mrs. W. Reid, 6—2, 6—1.

SINGLES.

Ranga Rao beat Calvocoressi, 6—2, 6—0.

TO-DAY'S GAMES.

The following matches will be played to-day:—

QUEEN'S ROAD COURTS.

AT 4-30 P.M.

Court No. 1—Ranga Rao v. Burn.
Court No. 2—England v. Chinmulgund.
Court No. 4—Gupta v. Fyzee.
Court No. 5—Major Gilbert v. Cheetham.
Court No. 6—Mehta v. Ali Raza.

AT 5-30 P.M.

Court No. 1—Wagle v. Naoroji.
Court No. 2—Engineer v. Shimidzu.
Court No. 4—Simms v. Shete.
Court No. 5—Chandavarkar v. Bunbury.
Court No. 6—Shah v. Green.

Brigadier-General H. F. Loch, Indian Army, Commanding Secunderabad (Infantry) Brigade, is granted two months' leave out of India.

The Calcutta Corporation yesterday decided to present an address of welcome in a suitable casket at the cost of Rs. 1,500 to his Excellency Lord Chelmsford on his arrival there.

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THE BOMBAY CHRONICLE.

Thursday, March 2, 1916.

A STATESMANLIKE BUDGET.

The Budget which Sir William Meyer presented to the Imperial Council yesterday should meet with the general approval of the country. On the whole India can congratulate herself that conditions of trade and finance have been so mildly affected by the war, and can view even with feelings of relief the comparatively moderate proposals for new taxation and increased duties which the Finance Member has formulated to meet the deficit in the accounts for the coming year. The application of an all-round increase in the import duties is a simple way of finding a considerable portion of the money required for the purpose, and its moderate character is not likely in any way to dislocate or handicap the general trade of the country. A wise selection has been made of those commodities which it is thought can fitly be made to bear a slightly heavier impost than the mild one of seven and a half per cent.; and whether there is any intention or not of getting in the thin end of the wedge of a reasonable form of protection of home industries, the fact that imported sugar, tobacco, cigars and cigarettes, etc., are to pay more than other imports, will certainly not make the Budget less commendable in the eyes of those who regard a cast-iron Free Trade system in India as injurious to her interests. Of the moderate increases in the Income-Tax no one can complain, while on the other hand, those who realise the desirability of a broadening of the basis of taxation in this country, on the scientific lines that have been followed elsewhere—so far as they may be appropriately followed,—will welcome the introduction of the principle of a graduated tax, providing as it does a basis on which, in the future, when needs arise, those who can afford to pay more can be made to do so by a simple and easy plan ready to hand.

We have said that India has no reason to complain of the extent to which the war has affected her. Things might have been very much worse especially having regard to the partial failure of the Monsoon in various parts of the country. As it is, thanks to the unexpected prosperity of the railways, which showed an increase in net receipts of £2,300,000, we are faced with a deficit of only 2,100,000. Briefly stated, the financial position on the present basis of taxation would have shown a revenue (Imperial) of £51,868,000 and an expenditure of £53,968,000, leaving a deficit of £2,100,000. On the same basis of taxation the Budget Estimates for 1916-17 should have provided for a revenue of £52,004,000 and an expenditure of £54,599,000, leaving a deficit of £2,595,000. The widest latitude must be allowed to a Finance Minister to deal with a situation of this character and it will, we think, be generally agreed that Sir William Meyer has met it in a statesmanlike manner. Assuming a normal south-west monsoon he estimates the Imperial revenue for the coming year as stated at £52 million. This he bases on an estimated increase in the revenue from the railways of a million and two-thirds,—a cautious, perhaps over-cautious, estimate; an increase of £400,000 under Opium, a slight improvement in the yield from Land Revenue and a continued growth in the revenue from the Posts and Telegraphs. The Salt revenue, which has been enhanced this year by the clearances in anticipation of a rise in the duty, cannot be expected to give the same addition in the coming year, while Customs as a whole are expected to yield the same as in the now ending year. On the expenditure side about £600,000 more than in the current year has to be provided for. Military expenditure is expected to be £22 million against £21.8 million, and the result is, as already mentioned, a deficit of £2.6 million. The new and enhanced customs duties will yield about £2.1 million of this, the enhancement of the salt duty by four annas per maund will bring in another £600,000, while the increases in the Income Tax are estimated to yield £900,000. Altogether the new duties and taxes will produce, according to Sir William Meyer's cautious estimates, a little over £3.6 million, leaving a surplus of £1,052,000, which, though a more moderate sum than has been aimed at in previous years, will supply, as he says, a much-needed source of strength against the contingencies which face us in the future. But Sir William Meyer always displays great, though not perhaps excessive, caution, and we should not be surprised if, assuming nothing abnormal arises in the conditions of the coming year, he finds himself in a position to handle a more substantial surplus than he anticipates.

We do not propose on the present occasion to enter into a detailed discussion of the many features of the Budget, which provide fruitful topics both for mild criticism and warm appreciation. No Finance Minister in recent years has had to deal with a situation of greater difficulty, or one which provided similar opportunity for statesmanlike enterprise. That quality Sir William Meyer has certainly displayed in his new fiscal scheme. There are points in regard to which there must be criticism. We do not find the Home Government's arguments in regard to the cotton duties, for instance, at all convincing. But that is a point in regard to which, Sir William tells us plainly enough, the Government of India hold sound views, which they are not allowed for the present to put into practice. But, on the whole, the scheme of taxation is well-conceived and the position in regard to future borrowings has been met on sound lines. The primary fact is that we have all got to pay and we are all willing to pay; and the Finance Minister has produced a Budget which distributes the burden so that all will pay and none in greater excess than could be reasonably expected, from the very poorest of the poor, who regard salt as an article of necessity, and the earners of incomes between Rs. 5,000 and Rs. 10,000 up to those who are fortunate enough to earn more than Rs. 25,000. A Budget which in such times as these, contains proposals so little calculated to affect the normal workings of the trade and economic conditions of the country, and which are based on lines which provide for a development of fiscal policy in the direction that is eagerly looked for by those who have the economic and industrial future of the country at heart, is something to be thankful for. And the man who has produced it deserves to be ranked among the statesmen of the Empire.

GERMAN MISSIONARIES IN INDIA.

When, a few months ago, we felt constrained to protest against the attitude adopted by certain divines in regard to the question of internment and subsequent repatriation of missionaries of enemy nationality resident in this country, there was a disposition in some clerical quarters to feel aggrieved at our comments. We trust those, who were thus offended, will observe how these very alien missionaries for whom so much solicitude was shown, are repaying them and their country now that some of them have returned to their fatherland. A Swiss correspondent of "The Standard" sends to his paper a report of a gathering of German divines held at the Kaiser-Wilhelm-Gedachtnis Church in Berlin on January 17, for the purpose of welcoming home some of the missionaries who had been repatriated from India recently The German Empress and the Crown Princess attended the gathering. The repatriated missionaries were welcomed by Dr. Conrad, an eminent German divine, in an address, which we should have liked very much to reproduce in full for the edification of the members of the gatherings that met at Matheran and Tinnevelly last year, but considerations of space forbid us. We reproduce, however, a few select and felicitous quotations from Dr. Conrad's address for the benefit of the sympathisers with the enemy missionaries:—

"We are here to give greeting to our brothers and sisters who have been cruelly driven out of India. They have come home from India, many of them broken in health, all of them wounded in the soul. . . . .

"Many of them have laboured for long years under the tropical sun of India, and have rendered invaluable and incalculable services to the country, and in return for their self-sacrificing work they were seized like criminals and conveyed to a concentration camp under the escort of armed soldiers. For many months they languished in this camp, where one of them celebrated his twenty-fifth anniversary as a missionary and another died as a consequence of the maltreatment meted out to him by the English, leaving behind him a widow with seven penniless orphans. . . . .

"It is true that all our missionaries prayed in India for the victory of the German armies, but they gave of their very best to the country. . . . .

"Those English have trampled international law underfoot, and have defied the usages of civilised nations. But the Almighty is behind the legions of the German army, and for this reason ultimate victory over all the forces of evil, headed by the English, is certain. . . . .

"Then after our enemies are smitten, Christian Germany will lead the world in morality and religion, in the holiest works of peace. . . . .

The admission that "it is true that all our missionaries prayed in India for the victory of the German armies," is very significant in view of the assertion so often made in India by these very German missionaries, prior to their internment, and by their sympathisers among the missionaries of British, Swiss and Italian persuasion, that these Hunlambs among British wolves maintained an absolutely neutral attitude in political matters and that their concern was with religion only. In regard to Dr. Conrad's amazing reference to "maltreatment" in the internment camp, it is only necessary to state, as pointed out by the correspondent in "The Standard," that, according to an official communiqué issued as recently as January 5, it has now been found necessary to limit the articles which have been sent in to prisoners, such as "typewriters, duplicators, photographic appliances, wines beer, spirits, and liqueurs; perishable fruit, bacon, hams, poultry, all tinned and other stores, and drugs and patent medicines. The prisoners are also prohibited from receiving the following articles in excess of the quantity stated: Cigars, in excess of 200; tobacco, in excess of 2lbs; and cigarettes, in excess of 500."

Such are the horrible conditions under which German prisoners "languish" in British concentration camps in India!

Notes of the Day.

Popularising the Blue Book Quarterly.

A Press-Note issued yesterday announces that the Marathi translation of the "Blue Book Quarterly," which is to be published as an experimental measure for a year, will be sold to the public at the price of two annas per number, the annual subscription being eight annas. The reduction in the price now announced was, our readers will remember, suggested by us when commenting on the decision of the Government to issue a Marathi edition of the *"Quarterly"* and we are glad to find that this suggestion has been so gladly accepted. We offered the suggestion in the confidence that, if the price of this useful educative journal were made popular, it would be within the reach of a very large class of people who are willing and ready to learn all about the activities of the principal Government departments. We congratulate the Government on this practical decision and trust that ere long the "Blue Book Quarterly" will be produced also in the other principal vernaculars of the Presidency.

Excavations at Pataliputra.

A full description of the work so far done in connection with the Ratan Tata excavations at Pataliputra, is the prominent feature of the latest annual report of the Archæological Survey of India (Eastern Circle). Dr. Spooner, Superintendent of the Survey, who writes the Report, develops therein his Persian and Zoroastrian theory, in some details, an indication of which was given in his lecture at Simla last year. He mentions the numerous potsherds found on the Kumrahar site which bear figures in relief impressed upon them with a sort of seal or die: these are not only prevailingly religious in character but also specifically Zoroastrian. The most frequent of these emblems is the sun which appears in a considerable variety of forms. "One shows," writes Dr. Spooner,

'the rude tracing of a star . . . . . and in its association the conventional and almost heraldic, but very unmistakable, emblem of the Zoroastrian fire-altar. The figure is remarkably similar to that form of the fire-altar which is shown on the facade of Darius's tomb at Persepolis, and which is retained even into Sassanian times in Persia, and appears on Sassanian coinage."

"Mauni Pokhar."

The full significance of the find became apparent when it was learnt that the local peasantry call the tract where the finds were made "Mauri Pokhar." Mauni is the Sanscrit for "a silent man." And in the Bhavishya Purana, which describes the coming of the Magi to India in late Epic times, they were given this appellation by way of a nickname, the Hindus dubbing them "Silentiaries," because of their curious rule of eating in silence,—a peculiarity which, as Sir Dorab Tata told Dr. Spooner, is maintained among the Parsis of to-day. "Mauni Pokhar" is, therefore, "Magian's Pool" and the harmony between "Mauni Pokhar" and the Persian fire-altar upon its banks, which according to Dr. Spooner, is complete, leads him to find in it a confirmation of his theory of the Persian influence at Pataliputra,—a theory which must be of extreme interest to the Parsi community.

Dacoities in Bengal.

There seems to be no end of the dacoities in Bengal. Almost every day we hear of one or more, each account telling of fully armed gangs of as many as fifty members, in some cases, going about the villages, raiding houses, torturing inmates, sometimes fatally even, and decamping with whatever valuables they can lay hands upon. And in the same breath we hear that the police have not been able to find any clues in most of the cases. Similar is the tale of some of the daylight robberies recently committed with the help of taxis in Calcutta and its suburbs. We are told that the police forces in Bengal have been augmented, that special departments of them have been created to deal with these phases of crime both on land and rivers and that the Bengal Government have armed themselves with extraordinary powers to cope with these crimes, and so on. But to all appearances both the police and the Government seem to be quite helpless to curb the activities of these criminals; numbers of young men of the "bhadralog" class, including in some cases mukhtiars and even vakils and High Court pleaders, have been interned under the Defence Act. At this distance it is rather difficult to make out whether these were actually inspiring dacoities by educated youths, but the allegations made by some of our Anglo-Indian contemporaries in Calcutta that the whole "bhadralog" class is criminally connected with these dacoities is a gross exaggeration. One thing appears, however, to be clear and that is that the police do not seem to have yet got on the right scent in the whole movement of crime and that they are applying the poultice to the wrong leg by confining their attention solely to the "bhadralog" class.

A Notable Pronouncement on Education.

Not the least remarkable effect of the awakening created by the war is the readiness which some of the responsible and high-placed members of Government have of late displayed in falling in line in their public utterances, with the views generally, expressed by leaders of public opinion in India on important problems of the country. Mr. Cardew, member of the Board of Revenue, Madras, made a notable utterance on Monday regarding the aims of education and the duty of the Government in respect of it:—

The advancement of education in India must remain, after all allowances and exceptions are made, pre-eminently the chief work to be done by the Government and the people. The first point one is struck by is the need for wider education, whether the branch of study is agriculture, which is the great industry of South India, whether it is veterinary science or industrial development and it is impossible to exaggerate the extent to which education is needed for the development of the material prosperity of India and its material advancement. Apart from the view of material advantage it is also needed to build up a higher standard of character.

What We are Fighting For.

Mr. Cardew puts the aims of education in a nutshell when he shows that it is needed as much for the moral progress of the country as its material advancement, and in proceeding to develop his argument he displays a frankness in accepting the irresistible conclusion that is rare. "One of the points,' he admits,

to which a wider education will lead is the recognition of the importance for Indian national life and of individual life. Education must teach that in order to promote the national life each individual must realise his own responsibilities and the mind and the spirit must develope in each individual.

The question of the importance of the individual spirit and the necessity for its complete roalisation with a view to the perfect and harmonious development of a nation constitute the basic principles of modern civilization and it is for their vindication that the whole of the British Empire is to-day fighting. And the spirit opposed to it is that which is associated with the Teutonic idea of "Kultur" and world domination. "It is because we do not want our development to follow the cast iron methods of the German Government" said Mr. Cardew, "and because we want free play for the human mind and spirit that we are fighting the German attempt to crush out freedom and individuality from the world." No one who has followed the centuries old struggle of England for liberty of mind and spirit can for a moment doubt this. But what remains to be seen is that India will be allowed to share in the liberation of spirit that the end of the war will bring to Europe. And no clearer manifestation of the readiness and anxiety to accept this participation can be given than by vigorous efforts to remove the reproach implied by the almost universal illiteracy of the masses of India's population.

DEATH OF MR. HENRY JAMES

DISTINGUISHED NOVELIST.

(REUTER'S TELEGRAM.)

LONDON, Feb. 29.

The death is announced of Mr. Henry James, the novelist.

Henry James, the American novelist and essayist, was born at New York City on April 15th, 1843. He came of a literary family, his father, the late Henry James being a forcible writer on religious and philosophic topics. In his eleventh year the family went abroad, and after some stay in England, made a long sojourn in France and Switzerland. On their return to America in 1860, they first resided in Newport, Rhode Island, removing to Cambridge Massachusetts in 1866. Mr. James attended the Harvard Law School for a year or two, while his family went at Newport, but a few years after their removal to Cambridge, 1869, he went abroad, settling down finally in London for good, with the exception of occasional brief visits home. He has been a prolific contributor to most of the American magazines, but his celebrity rests mainly upon his novels, which usually deal with the American as found abroad. A critic states that Henry James as a novelist, "is a modern of moderns both in subject-matter and in method, loyal to contemporary life and reverentially exact in his transcription of the phase." Among his specially noteworthy works are the following:—

Watch and Ward (1871): Roderick Hudson (1875): The American (1877): Daisy Miller (1878): French Poets and Novelists (1878): A Life of Hawthorne (1879): The Portrait of a Lady (1881): Portraits of Places (1884): The Bostonians (1886): Partial Portraits (1888): The Trajic Muse (1890): Essays in London (1893): The Two Magics (1898): The Awkward Age (1898): The Wings of the Dove (1902): The Ambassadors (1903): The Golden Bowl (1904): English Hours (1905): The American Scene (1907): The High Big (1909): Italian Hours (1909).

LORD CHELMSFORD.

(REUTER'S TELEGRAM.)

LONDON, Feb. 29.

Lord Chelmsford was to-day sworn in as a member of the Privy Council at Buckingham Palace.

NAVAL ADVISER ON BLOCKADE QUESTIONS.

(REUTER'S TELEGRAM.)

LONDON, Feb. 29.

In the Commons Mr. Asquith announced that Rear-Admiral Dechair would be the Flag Officer advising the Foreign Office on blockade questions in which his practical experience would be of great assistance. (Cheers).

BYE-ELECTIONS.

(REUTER'S TELEGRAM.)

LONDON, Feb. 29.

The following have been returned unopposed:—

Sir Owen Phillips (Unionist) for Chester.

Captain William Edge, (Liberal), for Bolton in succession to Mr. Thomas Taylor, who resigned owing to ill-health.

CREW OF THE DENABY.

(REUTER'S TELEGRAM.)

LONDON, Feb. 29.

Fifteen of the crew of the Denaby have been landed at Marseilles by the steamer Trevenbyn from Pondicherry.

Official and Personal.

Lord and Lady Willingdon dined with the Hon. Mr. D. Sheppard and Mrs. Sheppard last night.

The Hon. Mr. Cobb, Commissioner, Rohilkhand and additional member of the Governor-General's Legislative Council, takes seven months' leave from the 29th of March.

Sir James Mesten will hold a conference of the commandants of volunteer corps in the United Provinces at Government House, Lucknow, on Wednesday the 15th March at 11 am.

In connection with the appeal made by his Excellency the Viceroy at the opening of the Lady Hardinge Medical College for Women for funds necessary to complete the College and Hospital, his Excellency has forwarded to Mrs. Hailey the sum of Rs. 10,000 as a donation towards the fund being raised for the purpose in Delhi Province.

THE WAR.

SUMMARY OF TELEGRAMS.

FRENCH CONFIDENCE.

SITUATION CONSIDERED GOOD.

GERMAN ATTACKS LACK VIGOUR.

72 PASSENGERS SAVED FROM MALOJA.

The French Premier says that the military situation is good. The French troops are full of enthusiasm, the reserves are powerful and ready to receive the most vigorous shocks and the German attacks have diminished in vigour.

The "Temps" feels justified in saying that events are taking a turn in favour of the French.

The latest Paris communiqué reports less intense bombardment and adds that there was no infantry attack. The earlier reports speak of attacks repulsed.

It is officially stated that 72 passengers and 229 of the crew of the Maloja were saved and 49 passengers and 106 of the crew are missing.

A Salonika telegram states that meetings held in Sofia have demanded the abdication of King Ferdinand, enthroning the Crown Prince and withdrawal of German troops.

According to New York reports, American-Germans have completed plans to blow up the interned German ships. The American Government regards the frustration of the plans as impossible.

Interesting details are given of how the captured British steamer, Westburn, fared after leaving the Moewe on February 9th. The treatment of prisoners was harsh, and they were constantly threatened with bombs.

KING FERDINAND.

DEMAND FOR ABDICATION.

(REUTER'S TELEGRAM.)

SALONIKA, Feb. 29.

A Salonika telegram states that meetings held in Sofia have demanded the abdication of King Ferdinand, enthroning of the Crown Prince and withdrawal of German troops.

SALONIKA CASUALTIES.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.

In the Commons Mr. Tennant announced that the casualties among the Salonika troops to the 20th February were 37 officers and 1,439 men.

MILITARY SITUATION GOOD.

FRENCH PREMIER'S CONFIDENCE.

THE VERDUN BATTLE.

CRITICAL POINT REACHED.

TURN OF THE TIDE.

(REUTER'S TELEGRAM.)

PARIS, Feb. 29.

The "Temps" says that the battle of Verdun has reached a critical point. The enemy has ceased to advance and we are attacking at some points.

Sunday, when the enemy was forced to give way, was the day of the French recovery. We are justified in saying that events are taking a turn in our favour. The enemy will attack again but not with the same dash.

OPPOSING ARTILLERIES STILL ACTIVE.

FUTILE ENEMY ATTACKS IN WOEVRE.

(REUTER'S TELEGRAM.)

PARIS, Feb. 29.

The communiqué says, north of Verdun the opposing artilleries were still active, except west of the Meuse, where the enemy bombardment somewhat slackened. The Germans during the day attempted several partial attacks which were repulsed by fire and counter-attacks.

Our troops west of Fort Douaumont engaged in hand-to-hand fighting dislodging the enemy from a small redoubt which they had occupied.

Two attacks at Fresnes in Woevre completely failed.

Our artillery was very active in Lorraine and shelled enemy roads in Argonne.

FIGHT FOR DOUAUMONT.

VIOLENT ATTACKS REPULSED.

(REUTER'S TELEGRAM.)

PARIS, Feb. 29.

A communiqué says: North of Verdun, the bombardment continues, being more intense in the sector eastward of the Meuse.

Violent local attacks in night time were renewed several times at the village of Douaumont and resulted in hand to hand encounters. All were repulsed by our troops.

The Germans succeeded in Woevre after intense artillery preparation in seizing the village of Manheulles. An immediate counterattack brought us back to the western edge of the village which we hold under our fire.

The Germans in Lorraine penetrated an advanced trench from which they were instantly driven out.

LESS INTENSE BOMBARDMENT.

NO INFANTRY ACTION.

(REUTER'S TELEGRAM.)

PARIS, March 1.

A communiqué says: In the Verdun region bombardment continued on the northern front less intensely than on the previous days.

No infantry action was reported in the course of the day. The Germans are entrenching on the slopes of the Poivre ridge, the first crest of which is occupied by our advanced troops.

We violently bombarded Samogneux where an enemy battalion had assembled.

Our artillery fire at different points in Woevre stopped attacks which were in preparation.

There was great artillery activity in the Vosges. A counter-attack drove the enemy from a portion of the trenches east of Seppois which they occupied in the morning.

Our artillery between Soissons and Rheims bombarded important points behind the enemy's front and wrecked the German defences near Hill 193.

VASTNESS OF GERMAN DESIGNS.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.

The bombardment along the entire western front shows the vastness of the German offensive designs. The small thrust in Champagne may be followed by others.

EFFECT ON THE BOURSES.

(ASSOCIATED PRESS.)

ALLAHABAD, March 1.

The "Pioneer's" correspondent cables:—

Prices on the French bourse have risen steadily during the Verdun battle. The French exchange on New York has risen and the mark has fallen. Amsterdam, Berne, Copenhagen and Stockholm all report the fall of the mark.

M BRIAND ON MILITARY SITUATION.

TROOPS FULL OF ENTHUSIASM

GERMAN ATTACKS DIMINISH IN VIGOUR.

(REUTER'S TELEGRAM.)

PARIS, Feb. 29.

M. Briand says that the military situation is good. The troops are full of enthusiasm, our reserves are powerful and are ready to receive the most vigorous shocks. Moreover, the German attacks have diminished in vigour. The military circles are persuaded that the German offensive has not ended and that the struggle may continue for some days.

THE VERDUN OFFENSIVE.

TO ANTICIPATE THE ALLIED ATTACK.

(ASSOCIATED PRESS.)

ALLAHABAD, March 1.

The "Pioneer's" correspondent, cables:—

London 28th February:—It seems generally agreed that the Verdun offensive was due to the German realisation that it would be fatal passively to await the Allies' Spring offensive and that it was necessary to snatch a victory while winter conditions still hampered the Russians and Italians.

The "Westminster Gazette" in a leader says that a note of urgency proclaims itself in all the enemy does at this stage at a cost of life and a sacrifice of honour. The enemy must win and win quickly. A large margin of error is inevitable in our calculations concerning the German resources, but events show that there is a limit in the German mind which is bringing us rapidly to the climax of the war.

The Balkan offensive was clearly abandoned because sufficient men, munitions and money were not available and because the internal situation of the Teutons imperatively demands the end of the war this side of Autumn.

Germany is threatened with an economic disaster that no result of the war could repair. The men controlling Germany will stick at nothing to escape the consequences of the crime of 1914. But fighting to a time limit with good courage and cool nerves will bring them nought.

GERMAN LOSSES AT VERDUN.

KAISER'S CHOSEN OBJECTIVE.

(ASSOCIATED PRESS.)

ALLAHABAD, March 1.

The "Pioneer's" correspondent cables:—

The "Central News" Paris correspondent says that the French have long been aware that Verdun is the Kaiser's chosen objective. The French preparations are on a scale equal to those of the enemy, who brought all the heavy artillery that could be spared from Russia and the Balkans.

When the German death roll is known it will spread panic throughout the Empire. The French losses are comparatively infinitesimal. The battle of Verdun may yet prove a great French victory.

POSSIBLE GERMAN NAVAL VENTURE.

FINAL STAKE BY LAND AND SEA.

(ASSOCIATED PRESS.)

ALLAHABAD, March 1.

The "Pioneer's" correspondent cables:—

London 28th February:—The "Times" says it is highly possible that mines have drifted into the Straits of Dover from the North Sea. But it is believed that German submarines have recently been active in sowing mines.

The "Times" concludes a somewhat similar leader with reference to its military correspondent's hint of a possible German naval venture and points out that to stake land and sea fortunes simultaneously and to throw all her resources into the balance either to wrest victory or to suffer an unprecedented defeat is quite in accord with the German temperament.

The German papers unanimously praise the French troops and express the opinion that the price of the German advance will be higher than that paid in any war.

MILITARY APPOINTMENTS.

(REUTER'S TELEGRAM.)

LONDON, Feb. 29.

The "London Gazette" announces that Brigadier-General A. Skeen is to be Brigadier-General on the General Staff, and Second-Lieutenant Ronald Wilson, Bombay Volunteer Rifles, to be temporary Second-Lieutenant while employed with the maxim gun detachment.

MALOJA PASSENGERS.

72 SAVED: 49 MISSING.

LATEST OFFICIAL FIGURES.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.

Fifty bodies from the Maloja are now in the mortuary. Several have been identified.

Mrs. McLeod, wife of Brigadier-General McLeod is among the dead.

Two of the liner's boats have been washed ashore.

LONDON, Feb. 29.

It is officially stated that 72 passengers and 229 of the crew of the Maloja were saved and that 49 passengers and 106 of the crew are missing.

The Rev. J. R. Hudson and Mr. W. C. Avery are among those saved.

It is officially stated that General Hunter Blair did not embark.

The Maloja mails consist only of a few letters specially marked via sea route but she carried considerable quantities of commercial papers, newspapers and samples and also parcel mails.

The evening papers generally opine that the sinking of the Maloja was due to dropping of German mines.

Further survivors' narratives relate that the explosion blew a girl and a child into the air and they were not seen again. A man had his head blown off.

LONDON, Feb. 29.

An official statement says that two of the Maloja's lifeboats containing several bodies, have been washed ashore at Dover.

OFFICIAL LIST OF SURVIVORS.

(REUTER'S TELEGRAM.)

LONDON, Feb. 29.

The following is the official list of survivors of the Maloja:—

Mr. Akehurst or Achurst, Mr. Anderson, Mrs. Austin, Mr. Agnew, Mr. Benham, Mr. Bostock, Master Bowen (E. K. Brown ?), Mrs. Brigg, Mr. Briggs, Mr. Bricknell Mr. Calow, Mr. Claire, Mrs. Clements, Mrs. Codrington, Miss Dockerell, Mrs. Edwards and two children, Mr. Eldred, Mr. H. Eames Mr. Ewart, Mr. Foster, Mr. F. Fisher, Mr. J. Fay, Mr. Gabriel, Mrs. Gregory, Mrs. Gilbert and child, Mr. W. A. Gibson, Mr. W. G. Green, Mr. Guzzwell, Mrs. Guzzwell, Mrs. Horton (Haughton ?), Mr. Heron, Mrs. Hills and two children, Miss Hondis, Mr. J. R. Hudson, Mrs. Hudson, Miss Hughes, Mr. Hunter, Mr. Blair, Mrs. Fraser-Harris and two children, Mr. Kershaw, Mrs. Lomas, Mr. Laraman, General McLeod, Mr. Baird Macnair, Lieutenant Meredith, Mrs. Magin (Mangin ?), Mrs. Nowell, Mr. Mr. Nisbet (Hisbet ?), Mrs. Nowell, Mr. Penman, Mr. E. Phillips, Mr. F. Pomeroy, Mr. Rankin, Mr. Reeves, Mr. H. Rodwell, Mrs. F. J. Scobie, Mr. Sellers, Mr. Sharp, Miss Spencer, Mr. Swain (Swann ?), Mr. G. Tagg, Mrs. Twigg, Mrs. W. L. Thomas, Mrs. Wilkin, Mrs. Wright, Mr. G. Banage.

The message states that Miss Tyler-Cove did not embark.

INQUEST ON VICTIMS.

GEN. MACLEOD'S EFFORTS TO SAVE HIS WIFE.

(REUTER'S TELEGRAM.)

LONDON, Feb. 29.

At an inquest on the Maloja victims at Dover the Coroner said that only fourteen had been identified. The King has commanded Captain Irvine to come to London.

Brigadier-General Macleod told a graphic story of his efforts to save his wife. Both rushed and got lifebelts. He assisted in launching a boat but the Maloja listed after about five minutes so that the lifeboats on that side could not be launched. He threw his wife into the water and jumped after her, supporting her for half an hour till they were picked up by a trawler. The crew did the utmost to restore his wife to consciousness but she was too exhausted from the shock. The inquest has been adjourned to Thursday.

PROPELLER BLOWN OFF.

(REUTER'S SPECIAL WAR SERVICE.)

LONDON, Feb. 29.

According to further narratives of the survivors of the Maloja, one of her propellers was blown off causing the engines to race.

Many passengers were cut by falling glass from the skylights. The rafts slipped off the decks easily and in circumstances were more useful than the boats.

VISCOUNT FRENCH OF YPRES.

(REUTER'S TELEGRAM.)

LONDON, Feb. 29.

Field-Marshal French to-day took his seat in the Lords.

THE WESTBURN.

WHAT HAPPENED AFTER CAPTURE.

PRISONERS TREATED HARSHLY.

(REUTER'S SPECIAL WAR SERVICE.)

TENERIFFE, Feb. 28.

The steamer Westburn left the Moewe on February 9th. When near Cape Verde on the 15th the Westburn was taking a southerly course, various British captains protested, whereupon they were offered the choice of making for the Canaries or some unknown island. They chose the Canaries.

The treatment of prisoners was harsh and they were constantly threatened with bombs. The food was as good as possible.

There is a difference of opinion regarding the Moewe's guns. It is now thought that none was so large as seven inches.

The captain and two gunners of the Clan Mactavish were detained on the Moewe, because they worked their gun, also the crew, also the captain and second officer of the Westburn on the ground that they made false nationality signals.

During the night that the Westburn was here, boats from German steamers were busy all night. It is rumoured that they were removing some of the Appam's gold, hand grenades and stores.

A telegram from Las Palmas says that the German prize crew from the Westburn arrived there after scuttling her. Subsequently the commander and lieutenant were placed on parole.

CAPTURE OF KERMANSHAH.

MORE STABLE FUTURE FOR PERSIA.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.

Reuter learns that official telegrams from Persia show that the Russian capture of Kermanshah ends a series of operations which have entirely relieved the strain to which Allied interests in Persia were subjected by German intrigue.

Previous anxiety has disappeared and there is every reason to predict a most satisfactory and more stable future for Persia.

RUSSIAN AND BRITISH ARMIES.

JOINING HANDS AT BAGHDAD.

(ASSOCIATED PRESS.)

LAHORE, March 1.

The "Civil and Military Gazette's" correspondent cables:—

London February 23:—The "Morning Post's" Petrograd correspondent commenting on the fall of Kermanshah says that every day now brings nearer the moment when the Russian and British armies will join hands before Baghdad.

GERMANS AND TURKS.

(REUTER'S TELEGRAM.)

PETROGRAD, Feb. 29.

A communiqué says that prisoners state the Turkish army is most resentful at their headquarters being in the hands of Germans. The latter were the first to flee at the assault of Erzerum.

EGYPTIAN ARMY RESERVES CALLED OUT.

(ASSOCIATED PRESS.)

ALLAHABAD, March 1.

The "Pioneer's" Cairo correspondent wrote on the 3rd February:—By a decree of the Council of Ministers the reserves of the Egyptian Army have been called out. They are, however, not to be used in the firing line. They have been called out at the request of the G. O. C., British troops in Egypt. Auxiliary services are being organised in connection with the defence of the Suez Canal and amongst these is the Camel Transport Corps for which the usual drivers and attendants have been found in the highest degree unsatisfactory.

DURAZZO AS A MILITARY BASE.

(ASSOCIATED PRESS.)

LAHORE, March 1.

The "Civil and Military Gazette's" correspondent cables:—

London February 28th:—The "Daily Telegraph's" Milan correspondent says that while it could be possible to make of Durazzo a second base if 80,000 to 100,000 men were sent there, that would only be nominally the object; in such a defence. Valona is a much better base and all Italy's and the Allies' strength is wisely concentrated there.

INTERNED GERMAN VESSELS.

CONTRIVANCE FOR BLOWING THEM UP.

AMERICAN GOVERNMENT'S HELPLESSNESS.

(ASSOCIATED PRESS.)

LAHORE, March 1.

The "Civil and Military Gazette's" correspondent cables:—

London February 29th:—Seignoir Costa told the Chamber that it was necessary that the requisition of German ships should be made wholesale in order to prevent shortage which nevertheless had occurred in vessels.

In the Buelow's boilers a contrivance has been discovered designed to blow up the ship the moment she left her moorings. An explosion was prevented but the machinery was ruined. Such acts were punishable in Portuguese courts. According to New York, American-Germans have completed plans to blow up German ships. The American Government regards the frustration of the plans as impossible.

BRITISH FRONT.

ARTILLERY ACTIVITY IN FLANDERS.

(REUTER'S TELEGRAM.)

LONDON, March 1.

A British communiqué says: To-day our artillery bombarded trenches about Ovillers, Authuille and Fromelles. There was considerable mutual artillery activity about Ypres.

This morning a German Albatross was brought down south of Merville behind our lines and another turned completely over and burst into flames and fell behind the German lines in the vicinity of La Bassee.

This afternoon a German captive balloon broke loose and drifted Northwards passing over our lines east of Bethune.

BRITISH REPULSE SMALL ATTACK.

(REUTER'S TELEGRAM.)

LONDON, Feb. 29.

The British communiqué says last night we repulsed a small attack south-east of Albert.

During the night the enemy sprang a mine south of the La Bassée canal doing some damage to our trenches. To-day there was some artillery activity about Aubers and the Ypres-Commines canal.

BULGARIA'S RELATIONS WITH GREECE.

ROUMANIA AND THE ENTENTE.

(ASSOCIATED PRESS.)

ALLAHABAD, March 1.

The "Pioneer's" correspondent, cables:—

The "Hestia" (Athens) states that Germany never definitely promised Greece Doiran, Ghevgheli, or Monastir. This leaves Bulgaria free to regulate her own attitude towards Greece, which has recently become aggressive.

The "Standard's" Athens correspondent says the Entente diplomatists attach importance to King Constantine's audience with Mr. Philidar, the Roumanian Minister.

In high foreign quarters it is considered that the Roumanians joining the Entente is a matter of only a few weeks.

Private news from Bulgaria indicates that for many necessaries famine prices are prevailing and that other necessaries are unobtainable. The rough weather during the past week has been caused mainly by an easterly wind.

TRADE PROBLEMS AFTER WAR.

REQUEST TO GOVERNMENT.

(REUTER'S TELEGRAM.)

LONDON, Feb. 29.

The Associated Chambers of Commerce have appointed a Committee to draw up a motion regarding the appointment of a Minister of Commerce.

The Chambers have also passed a resolution asking the Government to consult the Dominions with regard to reciprocal trading, the regulation of trade with the enemies and the control of enemy businesses in the Empire. Also asking the Government to provide for preferential reciprocal trading between the different parts of the Empire, reciprocal trade between the Empire and the Allies, favourable treatment of neutrals, and restricting by tariffs trade with the enemy countries after the war so as to prevent dumping and stimulate home industries.

BRITISH CREDIT UNIMPAIRED.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.

Speaking at a luncheon of the Associated Chambers of Commerce, representative of the whole Empire, Mr. McKenna affirmed that after eighteen months of war our credit was unimpaired. We had thrown our immense financial power into the common stock and the Allies would use it to the full. Our expenditure was the highest of any belligerent.

INDIA'S WAR BUDGET: NEW TAXATION AND DUTIES.

NEW TAXATION PROPOSALS.

ENHANCED IMPORT TARIFF DUTIES.

INCOME TAX INCREASED AND GRADUATED.

NEW DUTIES ON TEA AND JUTE.

POINTS FROM THE BUDGET.

The main features of the financial position in the Revised Estimates (1915-16), are an increase of revenue on Budget Estimates by £2,200,000, due principally to increased railway receipts.

On the Expenditure side, there was an increase over the Budget figures of £1,300,000, due to large outlay on Military Services.

On the present basis of taxation as will have been seen from the figures at the top of the column, the Imperial deficit in the Revised Estimates (1915-16) would stand at £2,100,0000, and on the same basis of taxation the Budget Estimates (1916-17) would have provided for an Imperial deficit of £2,595,000.

INCREASED TAXATION.

To meet this deficit, it is proposed to resort to increased taxation. The increased and new taxation proposed are as follows:—

	Present Rate.	New Rate.
General Import Tariff	5 p.c.	7½ p.c.
Sugar	5 p.c.	10 p.c.
Grain and pulse, tea chests and lead sheets and tea racks. Printing and lithographic materials machinery (other than cotton spinning and weaving) Railway material, etc., coal, coke and fuel (rough)	Nil.	2½ p.c.
Fresh fruits and vegetables, fish, maws, bamboos, bristles and fibres, horn, raw, jute, oil cakes, Plants, precious stones and pearls gum, olibanum motor cars for goods, earth, common clay and sand ..	Nil.	7½ pc.
Iron and steel	1 p.c.	2½ pc.
Other metals	5 p.c.	7½ p.c.
Arms and ammunition	10 p.c.	20 p.c.
Ale beer, porter and cider	3 as. per gal.	4½ as. per gal.
Potable Spirit	Rs. 9-6 per proof gallon	Rs. 11-4 per proof gallon
Champagne and Sparkling wines	Rs. 3-12 per gallon	Rs. 4-6 per gallon
Still wines	Rs. 1-8	Rs. 1-12.

CIGARS, CIGARETTES. & TOBACCO

In lieu of the present quantitative rate of duty on Cigars and Cigarettes, it is proposed to levy an *ad volorem* rate of 50 per cent. The increase in the case of cigars will work out to about 30 per cent. on the present quantitative rate. The rate or manufactured tobacco (other sorts) will be raised from Re. 1-2 to Re. 1-8 per pound.

SILVER, PETROLEUM. &COTTON.

The present duty on imported silver of of 4 annas per ounce is left untouched, but it is proposed to levy an enhanced duty on silver manufactures.

The duty on petroleum and the exuort duty on rice left unaltered.

The existing tariff on cotton manufactures, and the Cotton Excise Duty are not altered.

TEA AND JUTE.

It is proposed to levy an export duty on tea and jute—tea at Re. 1-8 per 100 lbs., and jute (raw) at Rs. 2-4 per bale of 400 lbs., or *ad valorem* duty of 5 per cent., and jute "cuttings" at 10 annas per bale and Re. 1-8 on "rejections." Manufactured jute will be charged at Rs. 10 per ton of sacking and Rs. 16 per ton of hessians, but manufactured jute under specific military demand will be exempted.

The salt tax, which is now Re. 1 per maund will be raised to Re. 1-4. The increased tax will equally affect imported and locally produced salt.

INCOME TAX.

Important modifications are proposed under Income-tax. The effect of the new proposals are as follow:

(i) All existing exemptions are left untouched.

(ii) No alteration is made in the taxation of persons whose incomes, official or private, is less than Rs. 5,000.

(iii) In the case of incomes from Rs. 5,000 to Rs. 9,999, the new taxation will be at the rate of 6 pies in the rupee;

(iv) From Rs. 10,000 to Rs. 24,999, 9 pies in the rupee.

(v) From Rs. 25,000 and upwards, anna one per rupee.

(vi) Profits of companies will be assessed at the one anna rate, subject to abatement or exemption. But companies with profits of less than Rs. 1,000 will be exempted altogether.

(vii) Interest on securities at the one anna rate.

EFFECT OF THE PROPOSALS.

The financial effect of the above proposals will be, an increase of

(1) £2,150,000 from customs and excise duties on liquors;

(2) £600,000 from enhanced salt duty; and

(3) £900,000 from enhanced incometax;

Or a little over £3,600,000 as against an Imperial estimated deficit of £2,600,000. which would leave a surplus at the end of 1916-17 of £1,052,000.

FUTURE BORROWINGS.

Very important proposals are made touching the question of future borrowing. It is proposed to raise £4,000,000 in India, exclusive of the amount which the Port office section of the loan yields. To facilitate this, it is proposed that subscriptions to the new loan should carry with them the privilege of converting an equivalent amount of 3½ per cent. paper to 4 per cent. on favourable terms.

MILITARY EXPENDITURE.

The net Military Expenditure in the Budget estimates (1915-16) was £20,169,200, in the Revised £21,842,700, and in the Budget (1916-17) it is £22,000,000.

(Continued from Column 6.)

quirements of Japan, which has taken over one million cwt. more than in the corresponding period of 1914-15, have helped to counteract to some extent the loss of the Continental markets to which Indian cotton is in normal times ordinarily shipped: but the contraction in the exports of this staple is nevertheless over 11 crores. Exports of seeds, too, have fallen off considerably. I shall refer to wheat exports and prices towards the end of my speech, in connection with the Wheat Scheme, but I may mention here that the exports of wheat have been about 650,000 tons, which is approximately the same as in the corresponding period of 1914-15, though a great deal less than the exports of the year preceding (about 1,100,000 tons). This year the transactions would of course have been much larger than they were but for the fact that the Governmnt, in the interests of Indian consumers, found it necessary to put special restrictions upon export.

On the import side our trade for the current financial year remains much below the level reached before the war, and so far shows little recovery from the sudden drop which occurred at the outbreak of hostilities; and this of course has had a very prejudicial effect on our customs revenue. I shall refer later on to the particular Tariff heads most affected.

I now pass on to the task of laying before the Council our estimates for the present and the coming year.

FORECAST FOR 1915-16 AND 1916-17.

REVISED ETSIMATE OF REVENUE AND EXPENDITURE FOR 1915-16.

The general position is brought out in the following table, which compares the current year's Budget and the Revised Estimate now put forward:—

[In millions of pounds.]

Budget, 1915-16.

	Imperial.	Provincial.	Total.
Revenue	49.650	30.750	80.400
Expenditure ...	52.607	31.828	84.435
Deficit (—) .	—2.957	—1.078	—4.035

Revised, 1915-16.

	Imperial.	Provincial.	Total.
Revenue	51.868	30.638	82.506
Expenditure ...	53.968	31.296	85.264
Deficit (—) .	—2.100	—.658	—2.753

THE BUDGET AT A GLANCE.

Sir William Meyer presented the annual financial statement to the Imperial Council yesterday. The figures of the Budget may be seen at a glance in the following tables, while the increased import and export duties on various articles are summarised in "Points from the Budget" given in Column 1.

BUDGET (1915-16).

	£
Revenue (Imperial)	49,650,000
,, (Provincial)	30,750,000
Expenditure (Imperial)	52,607,000
,, (Provincial)	31,828,000
Deficit (Imperial)	2,957,000
,, (Provincial)	1,078,000

REVISED ESTIMATES (1915-16).

	£
Revenue (Imperial)	51,868,000
,, (Provincial)	30,638,000
Expenditure (Imperial)	53,968,000
,, (Provincial)	31,296,000
Deficit (Imperial)	2,100,000
,, (Provincial)	658,000

BUDGET (1916-17) ON PRESENT BASIS OF TAXATION.

	£
Revenue (Imperial)	52,004,000
,, (Provincial)	30,548,000
Expenditure (Imperial)	54,599,000
,, (Provincial)	30,913,000
Deficit (Imperial)	2,595,000
,, (Provincial)	365,000

BUDGET (1916-17) ON PROPOSED BASIS OF TAXATION.

	£
Revenue (Imperial)	55,651,000
,, (Provincial)	30,548,000
Expenditure (Imperial)	54,599,000
,, (Provincial)	30,913,000
Surplus (Imperial)	1,052,000
Deficit (Provincial)	365,000

BUDGET, 1916-17.

	Imperial.	Provincial.	Total.
Revenue	52.004	30.548	82.552
Expenditure	54.599	30.913	85.512
Deficit (—)	—2.595	—.365	—2.960

REVENUE—IMPERIAL.

Assuming a normal south-west monsoon in 1916, we take the Imperial revenue for 1916-17 at £52 million, or about £130,000 more than what we are now expecting in the current year.

The satisfactory results of the working of the Railways this year justify our assuming a considerably higher return than was considered safe a year ago, and we have put up both the gross receipts and the net revenue by more than £1 2/3 million, as compared with the current year's budget. This head, however, is one under which it is specially necessary to take cautious estimates, since a relatively small percentage of error may lead to a difference in the aggregate sufficient to affect the financial position to a material extent. Even apart from the war and possible further trade restrictions connected therewith, the outlook for 1916-17 is not wholly satisfactory in view of the unfavourable south-west monsoon of the current year and the unsatisfactory winter rains, and we think, after very careful examination that it is not safe to count on a full repetition of the record railway revenue which we count on obtaining this year. Thus our estimates, for gross receipts (£37.2 million) and for net railway revenue (£16.6 million), are from five to six hundred thousand pounds below the Revised Estimate of the current year, or to be more exact, £610,000 in the case of net revenue.

On the other hand we expect an increase of more than £400,000 under Opium. This is associated with a brisk demand in the Far East, which has led to an increase in the indents from the Straits Settlements and Hong Kong, whose Governments we supply direct, and has enabled us to raise the upset price of the opium which we sell by auction up to £1,800 a chest with effect from January last, so that we obtain the full benefit of the higher prices throughout 1916.17, as against a part only of the current year. Also, on a re-examination of the existing cost of production, we have somewhat enhanced the charge which we recover from Local Governments for opium supplied to them for excise purposes. We expect, too, a large increase in the demand for the export of opium to England for medical purpose, which has come into being from the shutting down of the Turkish market.

The variations under other heads are less important. In the Imperial share of Land Revenue we expect an improvement of £133,000 as compared with this year's yield, which has been reduced in some tracts by remissions and suspensions following the unsatisfactory monsoon. We allow too for a continued growth of revenue under Posts and Telegraphs, and for a reduction in the assignments of Imperial revenue to Local Governments owing to the absence of certain special contributions given in the current year. Interest receipts also show a substantial improvement owing to a larger investment in respect of the Paper Currency Reserve to which I shall refer at a later stage.

On the other hand, our Salt revenue is not likely to be again disturbed, as it has been for the last two years, by clearances towards the close of the year with a view to the evasion of a threatened increase in the salt duty; so we cannot count in 1916-17 on the additional revenue obtained this year.

For Customs as a whole we are practically repeating the Revised Estimate of the current year. We allow for a possible fall in the demand for silver and in the imports of piece-goods, but also for the fact that a considerable improvement is expected under sugar in view of the new tariff valuations, which reflect the high prices arising from the war.

EXPENDITURE—IMPERIAL.

On the expenditure side we have to provide for about £600,000 more than in the current year owing largely to increased provision for Postal and Telegraph and Military expenditure, amounting to about £280,000 and £150,000 respectively. In the former case the increase is mainly due to the necessity for replenishment of stores, stocks having been depleted in the current year.

Under Interest on Debt, there is comparatively little change. As each new rupee loan is raised the interest charges increase; but on the other hand we shall avoid next year a considerable payment of interest to the Gold Standard Reserve through the discharge of £3 million of the temporary loan which we took from it in 1914.15, and there will also be some saving, which I shall explain later on, in respect of sterling India Bills. There will, however, be some increase in was a very large attendance of members. the interest on capital deposited by Rail-

(Continued on page 9.)

SIR W. MEYER'S STATEMENT

EFFECTS OF WAR ON TRADE.

A FOUR MILLION LOAN AT FOUR PER CENT.

SCHEME TO CONVERT 3 1-2 PER CENTS.

(ASSOCIATED PRESS.)

DELHI, March 1.

A meeting of the Imperial Legislative Council was held this morning, his Excellency the Viceroy presiding. There was a very large attendance of members. Among the distinguished visitors was the Hon. Sir William Vincent. Mr. C. H. Athkins took the prescribed oath of allegiance. After the interpellations Sir William Meyer presented the Financial Statement for 1916-17.

The following are the material portions of Sir William Meyer's statement:—

We are still under the shadow of the great European war, and we must unhappily assume that that colossal conflict will continue throughout 1916-17. As I said last year, we must not be too pessimistic, but at the same time, with all that the war and its economic results may yet have in store for us, sanguine estimating is entirely out of place. I commenced my speech last year by indicating some of the immediate effects of the war on our economic and financial position. Since then, to use a nautical metaphor, while we are still in very heavy waters, our ship has settled down to navigation on a more even keel, and we have been free from the sudden and disturbing shocks which the outbreak of war brought about. We have, for example, had no recurrence of the great rush on postal savings banks deposits which I mentioned in paragraph 7 of my last year's speech and which reduced the aggregate amount held in these banks from 24½ crores at the beginning of August 1914 to somewhat less than 15 crores on the 31st of March last. In the current year, there was some increase in the deposits during the earlier months, and though latterly this has changed into a decrease, we estimate that on the 31st March the total savings bank balances, including accruals of fresh interest, will still be 17 lakhs in excess of the figure for 1st April 1915. Nor have we had any recurrence of a special demand for the encashment of currency notes. On the contrary, while our active note circulation stood at about 47 crores at the beginning of the current year, it had mounted up to 54 crores in February.

The Railway returns show satisfactory activity in internal trade, while the exchange position has been satisfactorily maintained. The sale of reverse Councils on London, in the shape of deferred telegraphic transfers, was only necessary during a period commencing in June last and ending in September; thereafter an extraordinarily strong demand for Council drafts on India set in, which has been maintained till the present date. The stability of our exchange, indeed, stands in marked contrast to the exchange troubles that have afflicted the belligerent countries in Europe, including Great Britain herself.

THE YEAR'S PERPLEXITIES.

On the other hand, if the difficulties of the opening months of the war have not been specifically repeated, the second year has brought its own perplexities. The very strength of exchange, though a healthy sign in itself, has proved a somewhat inconvenient problem, in view of the very large indirect remittances which, as I shall show more fully later, we have had to make by incurring military expenditure in India which is recoverable from the Home Government. Money market conditions, again, have become very stringent, and the situation has been aggravated by the depression of Government paper. We have found it necessary to place far more stringent restrictions upon expenditure, and also to restrict the borrowings of public bodies in India, and we ourselves are now shut off from fresh borrowings in the Home market. Thus, though in some respects we may have less to fear from the element of surprise than a year ago, we have settled down to a fuller realisation of the test of endurance which this prolonged war imposes on us.

We have moreover been badly treated by the monsoon. The last cold weather rains were unsually plentiful, and the outlook at the beginning of the year was promising. The south-west monsoon, however, arrived late, and was weak and unsteady in July and August, particularly in the north-west of India. A line drawn from Bombay to Delhi may be said roughly to have divided the area of the east in which the rainfall was good or excessive, from that on the west, in which it was deficient. Excessive rain produced serious, and sometimes disastrous, floods in Assam, where the hill section of the Assam-Bengal Railway was so badly damaged that it had to be closed for a time; in the Noakhali and Tipperah districts of Bengal; and in the Cawnpore and Lucknow tracts of the United Provinces. In the west, on the other hand, a continued shortage of rain threatened at one time to have very serious consequences. Fortunately opportune rainfall in September and October greatly improved the prospects of the important *rabi* crops in the Punjab, and changed the position considerably for the better elsewhere, especially in Gujarat where there would otherwise have been famine. This year's winter rains, again—long delayed and scanty—have proved very inadequate in Northern India, though what fell last month distinctly improved the previous situation.

The conditions described have of course materially affected the land revenue, and have involved a certain amount of outlay, to which I shall refer later, on the conveyance of fodder, and to some extent on direct relief. On the whole, however, the results, from the financial standpoint, have been much less serious than at one time seemed probable. A splendid wheat crop was harvested at the beginning of the year, and there was a satisfactory outturn of sugarcane and cotton. The jute crop, on the other hand, showed a decrease of some three million bales. As regards the crops at present on the ground, the wheat over a large area has suffered from want of rain; the cotton area and outturn are estimated at some 30 per cent below those of last year; the prospects of the oil-seed crop and sugarcane are fair; and the season has on the whole been favourable for the rice crop, except where it has suffered from floods.

THE WAR AND FOREIGN TRADE.

The depressing effects of the war on the foreign trade in India of course continue, and scarcity and dearness of freight add to the effects produced by the closure of ordinary trade channels and by special restrictions which have been necessary for military and public purposes. As an instance of the way in which freight has risen in the course of the war, and of the diversion of merchant shipping to military and naval purposes, I may mention that recent information shows that jute freights from Calcutta to Dundee are eight times what they were before the war began, while in the case of light seeds from Bombay to Marseilles the increase is ninefold. These specimen figures will give some idea of the extent to which shortage and costliness of freight have hampered trade operations.

The combined operation of these causes, together with the stoppage of trade from and to enemy countries, has naturally resulted in the contraction of the volume of our sea-borne trade. In the year 1914-15, two-thirds of which was under war conditions, the total of India amounted to 354 crores (£236 million) against 491 crores (£327 million) in 1913-14, there having been a decrease, in respect of private merchandise, of 25 per cent. under imports and 27 per cent. under exports. Taking the first nine months of the current official year, the exports of private merchandise are much the same as in the corresponding period of 1914-15 (142 crores against 141), while imports are about 12 crores less (97 against 109), the advantage that 1914-15 obtains owing to its including 4 months of peace having been largely counterbalanced by the great dislocation in trade in September and October which followed the exploits of the Emden. While our trade is considerably diminished with most countries, and has of course completely stopped with enemy nations and with Belgium, there has been some compensation in the shape of larger exports to the United Kingdom. In the first nine months of the current year these—in the case of the more important articles—exceeded the figure of the corresponding period of 1913-14 by 9 crores.

On the export side the volume of trade has expanded in some directions under the demand for our tea, hides and skins, raw jute and jute and cotton manufactures—shipment of these articles taken together, having increased, as compared with the corresponding nine months of 1914-15, by 152 crores. Exports of tea, gunny bags and cloth have in fact reached a record figure. The prices of all these commodities have improved: those of jute in particular have largely recovered from the depression to which I referred in paragraph 14 of my last year's speech; raw jute standing a few days ago at Rs. 52-8 per bale of 400 lbs. against Rs. 37-8 on the corresponding date last year. Cotton prices too have risen, the last quotation per candy (784 lbs.) of oomras at Bombay being Rs. 254 against Rs. 157 on the corresponding date in 1915, and Rs. 222 before the war broke out. This recovery in price, and the re-

(Continued in Column 2.)

THE INDIAN BUDGET.

(Continued from page 8.)

way companies, as a whole year's interest payments will fall due upon their borrowings (through the Secretary of State) in the current year.

We estimate the net expenditure on military services at £22 million, against £21.8 million in the Revised Estimate for the current year. We shall be relieved in 1916-17 of certain arrear charges which we had to meet this year—vide paragraph 14 above. But in view of sudden military requirements which are likely to arise in a time of war, such as contributed to the large excess over our Budget Estimate in the current year, we think it only prudent to provide for some moderate reserve to meet such unexpected and minor contingencies.

I may mention here that, speaking very roughly—for the actual readjustment of charges in respect of the many units involved is an exceedingly complicated matter, and calculations are liable to further disturbance by changes in the strength and composition of the expeditionary forces fighting outside India—our contribution to his Majesty's Government in respect of the cost of the troops we have furnished for fighting the battles of the King-Emperor outside his Indian dominions will amount to about £11 million from the commencement of the war up to the 31st March 1916, and may be provisionally taken at £8 million for 1916-17. The amount is increasing with the additions which have from time to time been made to the contingents originally furnished by India. We have also during this period incurred a considerable outlay in India, which would not have come upon us but for the war.

Taking Imperial revenue and expenditure together, and still adhering to the present basis of taxation, our deficit for next year is likely to be £2.6 million, against £2.1 million estimated in present conditions for 1915-16, and £1.8 million which actually occurred in 1914-15, first year of the war.

REVENUE AND EXPENDITURE—PROVINCIAL.

The Provincial revenues are taken in the new Budget at £30.5 million, and the expenditure at £30.9 million, the deficit to be met by drawings on Provincial balances, being thus restricted to about £400,000.

A small deterioration of £90,000 under revenue, as compared with the Revised Estimate, is due to non-recurrence of the special assignments of Imperial revenue mentioned in paragraph 13, partly counterbalanced by some expected recovery under the Land Revenue head following the depression of the current year. The further curtailment of expenditure amounts to about £400,000, this being effected by retrenchment in public works outlay. With the further prolongation of the war, economy in every direction is imperative, and the Local Governments, as I have already said, have co-operated most cordially and effectively in this policy.

It will thus be observed that the Education and Medical expenditure is still on a somewhat higher level than in the *pre*-war year, 1913-14, and, as regards Education, much above the outlay in the years 1911-13. There has been a very considerable retrenchment under Civil Works as is only natural, since this head works as a regulator of Provincial finance, enabling expansion of expenditure when times are good and reduction when they are bad.

GENERAL RESULTS—IMPERIAL AND PROVINCIAL.

Reverting to the table in paragraph 23, we estimate that, on the present basis of taxation, the total revenue, Imperial and Provincial, for 1916-17 will be £82.5 million and the total expenditure £85.5 million, resulting in an Imperial deficit of aoout £2.6 million, and a Provincial deficit of about £400,000. The latter, as I have said, will be met by drawing on the balances at the credit of Local Governments. We have now to consider how the Imperial deficit is to be faced.

ADDITIONAL TAXATION PROPOSALS.

In dealing with the Budget for the current year we determined, with the approval of the Secretary of State, not to impose any additional taxation with reference to the large deficit then anticipated for 1915-16 and that of 1914-15. Though assuming continuance of the war during 1915-16, we were not at that time warranted in anticipating its long duration thereafter, and we therefore found our requirements for the time being by temporary and exceptional measures. We renewed temporary borrowings to the extent of £7 million which we had made from the Gold Standard Reserve in 1914-15, and the Secretary of State did the same in regard to short term India bills to a like amount which he had raised in London. It was also proposed that the Secretary of State should raise about £6½ million by fresh borrowing at home while we were to issue a rupee loan of £3 million in this country. Even so, however, we had to reduce our programme of Railway and other capital expenditure from about £14 million, the sum taken in the Budget for 1914-15, to £9.4 million. Circumstances are now altogether different. We must assume that the war will continue for yet another year, and it may be, longer. The Secretary of State has been unable, owing to the financial situation at home, to raise the full amount of the fresh borrowing in London contemplated for this year, and it has become our evident duty to provide for our own requirements without outside assistance while the supplying capacity of the Indian money market is limited. We have also to recollect that the termination of the war when it comes, will leave us with heavy financial demands upon us. We shall still, in all probability, have a large amount of temporary debt to pay off, and must also prepare for the liquidation of the rupee loan raised this year, which has to be repaid by 1923. We shall likewise have to surrender nearly £2 million which we shall have received in connection with the liquidation of hostile firms and the employment of captured enemy vessels and are using temporarily to meet our own requirements. On the revenue side again, we must recognise that the experiences and lessons of the war must also add in some directions to our permanent military charges; and, lastly, it is desirable that we should be in a position, when peace returns, or as soon after as may be, to provide further funds for such beneficent purposes as the improvement of education and sanitation.

In paragraph 54 of my speech introducing the Financial Statement for 1915-16, I said that the Government would not hesitate to resort to increased taxation to meet a deficiency in revenue which promised to be of a more or less abiding character. That contingency has now to be faced. The war continues, and we cannot go on, year after year, with uncovered deficits. We consider it essential in the present uncertain outlook to increase our revenue resource in order to make good the anticipated Imperial deficit of the coming year and also to supply a substantial surplus. I now proceed to indicate the methods by which, with the approval of his Majesty's Government, we propose to effect this.

IMPORT TARIFF.

In the first place we propose to raise a sum of about £2.1 million by new and enhanced customs duties in the manner which I now proceed to explain:—

Our general import tariff has been at the rate of 5 per cent *ad valorem* since 1894. We now propose, save in the case of sugar, to raise it to 7½ per cent. *ad valorem*, and we hope thtreby to get an increase of revenue of about £420,000, excluding the duty on metals which I deal with later. In this, as in other cases, I have in calculating enhanced receipts, made allowance for decrease in consumption following the higher rates.

In the case of sugar, in view of the large imports of this article and India's facilities for internal supply, we consider that we shall not be inflicting any real hardship on the consumer by fixing the import duty at 10 per cent. by which we hope to raise an extra £400,000.

Next we propose a material curtailment of the free list. The present list is based partly on the existing tariff law and partly on executive concessions, with the result that revenue is being unnecessarily surrendered, and the increasing range of exemption encourages applications for still further concessions. We propose hereafter to confine the statutory free list to the following items:—

First.—Gold coin and bullion; and current Indian silver, nickel, bronze and copper coin.

Second.—Certain essential materials—raw hides and skins, raw cotton, raw wool and paper-making materials.

Third.—Certain agricultural requisites—machines and implements for husbandry, dairy appliances, and manures, including certain chemical manures.

Fourth.—Certain articles, the exemption of which follows logically from our practice of levying an excise on cotton goods and beer, namely, cotton yarns and cotton thread, cotton spinning and weaving machinery, certain stores and articles used in the manufacture of cotton goods, and hops.

Fifth.—A few specific articles, the exemption of which is either (*a*) supported by the practice of most countries—animals, works of art devoted to public purposes, books, natural science specimens, uniforms of public servants and military officers, and arms forming part of their equipment; or (*b*) justified by their special importance in Indian conditions—quinine and anti-plague serum.

We have further included in the statutory free list the conditional exemption hitherto granted by executive instructions to salt imported for manufacturing purposes; and also the exemptions in favour of oil-seeds imported by sea from a Native State, and in regard to the professional equipment imported by passengers, trade catalogues and circulars imported by post, and second-hand gunny bags.

NEW ARTICLES ON DUTY LIST.

The following articles now on the free list will hereafter pay duty at 2½ per cent *ad valorem*, which will still leave them 5 per cent. below the general tariff rate:—

Grain and pulse; tea chests and lead sheets used in their manufacture, and tea racks; firewood; printing and lithographing material; machinery other than the cotton spinning and weaving machinery above indicated; railway material, including telegraphic apparatus imported for railways; and ships. Coal, coke and fuel will be taxed at a quantitative rate of 8 annas per ton, which is roughly equivalent to 2½ per cent. *ad valorem*.

While taxing grain and pulse at 2½ per cent. in ordinary circumstances, the Government will be prepared, when necessary, to consider the question of exempting them by executive order in famine years.

Railway material imported by railways worked by the State is, and will remain, free under section 20 of the Sea Customs Act, as Government stores. Railway material for other railways, including those owned by the State but leased to Companies, will be taxed at 2½ per cent. The taxation of this latter class of railway material follows logically on the proposed equivalent taxation of machinery and ships, these three groups of imports having always been equally treated.

The remaining articles now on the free list, which have got on to it more or less accidentally, and in regard to which there is no reason either for complete exemption or specially favorable terms, will be taxed at 7½ per cent. under the general tariff rate. These are fresh fruits and vegetables, fish maws, bamboos, bristles and fibres, horn, raw jute, oil cakes, plants, precious stones and pearls, gum olibanum, motor cars for goods, and earth, common clay and sand.

The above modifications of the existing free list are estimated to give us £160,000.

The duty on iron and steel, which is now one per cent. *ad valorem*, will be raised to 2½ per cent.; and that on other metals, which is now 5 per cent., will go up to 7½ per cent., following the increase in the general rate on imports. These increases will yield about £80,000.

ARMS AND LIQUOR.

I now come to articles which are subject to special rates of duty under the existing tariff. We propose, as I shall explain directly, to enhance the existing rates in the case of arms, liquors, tobacco and silver manufactures. I shall then briefly refer to some articles on which we propose to leave the existing tariff rates untouched, and finally pass on to two important additions to our list of dutiable exports.

As regards arms and ammunition, the effect of the present tariff is, generally speaking, that these are ultimately taxed at a rate of 10 per cent. *ad valorem*. We propose to double this, the additional revenue expected being some £20,000.

The taxation of liquors involves considerable complications, so I will deal with the matter class by class—

(1) The duty on ale, beer, porter and cider is now 3 annas per gallon against 8d. per gallon in England. We propose to raise this to 4½ annas, and, in accordance with the usual practice, to make a similar increase in the excise duty on locally manufactured beer.

(2) The rates on spirits will be recast as follows, and the rate now prescribed for potable spirit will, again in accordance with previous practice, apply to spirit of the same description manufactured in India and technically known as "foreign spirit."

(*a*) Perfumed spirit, per liquid gallon Rs. 18-12.

(*b*) Liqueurs, cordials, mixtures and other preparations containing spirit—(1) if entered in such a manner as to indicate that the strength is not to be tested, Rs. 14-10 per liquid gallon; (2) if tested, Rs. 11-4 per proof gallon.

(*c*) Spirit which has been rendered effectually and permanently unfit for human consumption. 7½ per cent. *ad valorem*.

(*d*) Spirit, other sorts, per proof gallon Rs. 11-4.

(4) The duty on champagne and sparkling wines now stands at Rs. 3-12 per gallon, which it is proposed to raise to Rs. 4-6, while the duty on still wines will be increased from Re. 1-8 to Re. 1-12 per gallon. The imports of these articles are on the decline, and it is thought that a higher rate would not be fiscally productive. The increase we are now making is, moreover, proportionately nearly the same as that which we propose under spirits.

(5) We estimate that we shall get about £130,000 from the above proposals, inclusive of £20,000 from the excise on beer and spirits.

The present rates of duty on tobacco, cigars and cigarettes are as follows:—

	Rs.	a.	p.	
On unmanufactured tobacco	1	0	0	per lb.
On cigars	1	10	0	,,
On cigarettes weighing 3 lbs. or more per 1,000	1	4	0	,,
On cigarettes of less weight	3	2	0	per 1,000.
On manufactured tobacco, other sorts	1	2	0	per lb.

(1) We leave the rate on unmanufactured tobacco unaltered, as the present duty is approximately 100 per cent. ad valorem.

(2) The quantitative rate on cigars and cigarettes is to be replaced by an ad valorem rate of 50 per cent. In the case of cigars this rate may be taken as equivalent to an increase of about 30 per cent. on the present quantitative rate. As regards cigarettes, the aggregate duty collections now represent approximately 30 per cent. of value; but the present quantitative rate presses heavily on the very cheap brands, invoiced at Rs. 6-14 a thousand, which form the bulk of the imports. The duty represents, in their case, 45 per cent. of value, while in the case of a large number of the better brands of cigarettes, particularly those imported from Egypt, the proportion of duty to value is considerably less, running between 9 and 35 per cent. A certain amount of inconvenience and loss is also caused to importers by the necessity of weighing the cigarettes to ascertain the duty leviable at the quantitative rates. The substitution of an ad valorem rate will thus have the double effect of drawing some additional revenue from the better class of cigarettes without adding materially to the burden on the cheaper class, and of removing the practical difficulties in applying the present quantitative rates.

(3) We propose to raise the rate on manufactured tobacco, other sorts, from Rs. 1-2 to Rs. 1-8 per lb., which will be roughly proportionate to the increase of duty in the case of cigars.

(4) We hope to get about £30,000 from these changes in connection with tobacco.

IMPORTED SILVER.

We do not propose any increase in the duty of 4 annas an ounce imposed on imported silver in 1910, which represents an ad valorem rate of some 15 or 16 per cent. In the case of silver manufactures, however, which at present come under the general tariff, we propose to make a change, to remove a disability under which Indian silversmiths labour. They have now to pay duty at 4 annas per ounce for the silver required for the manufacture of their goods, while silverware and silver thread imported into India only pay duty at the general rate. We now propose that where the importer can give the Collector of Customs proof as to the silver contents of an article made or partly made of silver, the duty on such silver contents shall be at the rate applicable to silver, namely 4 annas per ounce, the residual value of the article being taxed at 7½ per cent. Where, however, no such proof is forthcoming, the whole duty will be at 15 per cent. ad valorem. Executive instructions will, however, issue exempting from this special tax articles which only contain an inconsiderable proportion of silver.

We are not modifying the duty of 1½ annas a gallon imposed on imported petroleum in 1910, which is equivalent to some 20 per cent. ad valorem. We also leave the export duty on rice unaltered. I shall refer presently to the case of salt.

THE COTTON DUTIES.

The only other important item in the existing tariff on which I have not yet touched is cotton manufactures. For the last 20 years the position has been that cotton twists and yarns of all kinds are free of duty, while a duty at the rate of 3½ per cent. is imposed on woven goods of all kinds, whether imported or manufactured in Indian mills. We propose to leave the position here as it stands.

The Council will naturally ask why, at a time when fiscal necessities compel us to make a material enhancement of the tariff in nearly every other direction, we should leave cotton alone. Well, the Government of India have not failed to represent their view that there should be a material increase in the cotton import duties, while the cotton excise, which has formed the subject of such widespread criticism in this country, should be left unenhanced, subject to the possibility of its being altogether abolished when financial circumstances are more favourable. But His Majesty's Government, who have to consider the position from a wider standpoint, felt that the raising of this question at the present time would be most unfortunate, as it would provoke a revival of old controversies at a time when they specially desired to avoid all contentious questions both here and in England, and might prejudice the ultimate settlement of the large issues raised by the war. His Majesty's Government feel that the fiscal relationship of all parts of the Empire as between one another and the rest of the world must be reconsidered after the war, and they desire to leave the question raised by the cotton duties to be considered then, in connection with the general fiscal policy which may be thought best for the Empire, and the share, military and financial, that has been taken by India in the present struggle. His Majesty's Government are aware of the great interest taken in this question in India and of the impossibility of avoiding some reference to it when new taxation has to be raised, but they are confident that their decision is in the best interests of India and that premature discussion of this particular issue could only be harmful. We fully realise the force of these arguments at the present juncture, and consequently we are reluctantly compelled not to propose any modification in respect of the cotton duties.

TEA AND JUTE.

Our final proposal connected with the tariff is the imposition of an export duty on two important staples, namely, tea and jute. Both these industries have been specially prosperous during the war, and in the case of jute I think there is already a considerable consensus of opinion that if the financial situation created by the war should necessitate heavy additional taxation, this is one of the first articles which might legitimately be taxed. The case of tea is hardly less strong, especially in view of the fact that, in spite of its largely industrial character, the tea business has for 30 years been exempted from income tax.

I may add that in the case of tea, we have a precedent for special taxation in the recent action of the Ceylon Government, which, after the war broke out, imposed an export duty of Rs. 1½ per 100 lbs. We propose to follow this example and adopt the same rate, a measure which is estimated to produce some £300,000 of revenue in the coming year. Our proposals contemplate, however, the exemption of forward contracts entered into before the present date. We also propose to exempt tea waste.

Jute is an article which can well bear a special rate of export duty, not only because of the present prosperity of the trade, but in view of the monopoly which India has in this product. The only existing special taxation on jute is a small cess levied in Calcutta and Chittagong, the proceeds of which go to the Improvement Trust in the case of Calcutta, and the local Port Trust in the case of Chittagong. It was accepted, however, when these cesses were imposed, that they were not to prejudice any future claim of Government to tax jute for our Impedial purposes.

Our present proposal is to tax both the raw and the manufactured article. In the case of raw jute we contemplate a general rate of Rs. 2-4 per bale of 400 lbs., which is approximately equivalent, at present prices, to an ad valorem duty of 5 per cent. There are, however, certain classes of jute, known technically as "cuttings" and "rejections," which are of much smaller value, and we therefore propose a special rate of 10 annas per bale on cuttings and Rs. 1-8 on rejections.

Manufactured jute falls under two main classes, known to the trade as sacking and hessians, respectively. We propose a duty of Rs. 10 per ton on sacking and Rs. 16 per ton on hessians—a rate which, in each case, corresponds approximately to the taxation, at "raw jute" rates, of the material used in the production of the goods.

We propose, however, following the spirit of section 20 of the Sea Customs Act, to exempt from this duty manufactured jute which is exported under specific demand from His Majesty's Government, i.e., in pursuance of War Office contracts.

Also, as in the case of tea, we propose to exempt forward contracts entered into before the present date, a concession which will appreciably diminish the revenue to be obtained from the new duty in the first year. We estimate this at about £580,000.

EFFECT OF CHANGES.

The tariff changes above indicated will apply to external trade by land, from which another £30,000 is expected, as well as to that by sea. In the aggregate, they are estimated, as I have already stated, to bring in a total increased revenue of about £2.1 million. I shall, during the present sitting, introduce a Bill embodying the legislation required, and I shall ask Your Excellency's permission to suspend the rules of business so as to admit of the immediate nomination of a Select Committee thereon and an instruction to them to report at a very early date. It will be readily understood that it is most essential to get the fiscal charges which we propose passed into law as soon as possible, and with effect from the present date, since otherwise there would be large clearances of goods to avoid the higher duties.

SALT.

The next source from which we propose to derive increased revenue is Salt. Between 1888 and 1902 salt was, generally speaking, taxed at Rs. 2½ per maund. Then a cycle of prosperity permitted a grandual reduction of the duty to Rs. 2 per maund in 1903, to Rs. 1½ in 1905, and to Rs. 1 in 1907, at which figure it now stands. The maund on which this duty is calculated is a little more than 82lbs.; consequently, the existing rate amounts to only about one-fifth of an anna per lb.

Enhancement of the salt tax has always been looked on as a reserve to be utilised when war or other financial calamities should come upon us, and in making the reductions of the tax which I have noted above our predecessors had in view the increase thus afforded in the potentialities of this reserve. It is only natural, therefore, that in the present situation we should turn to an increase in the salt duty. On the other hand, it has to be remembered that the duty is largely paid by the poorer classes; and that the increases proposed in our customs tariff will to some extent fall upon poor consumers. In the interests of the poor, therefore, we propose to make only a very small increase in the salt tax, i.e., to increase it from Re. 1 to Rs. 1½ per maund. This rate will still be less than that levied only nine years ago, and the taxation will now amount to about ¼ anna per lb. We estimate the extra revenue obtainable from this increase in 1916-17 at £600,000.

It may interest the Council in this connection to be informed that Italy, too, derives a considerable amount of revenue from salt. This was put down in the Italian budget for 1914-15 at the equivalent of £3.6 million, and the taxation has recently been raised so as to bring in another £800,000. Our salt revenue on the present basis of taxation is estimated at £3.4 million, and with the extra duty at £4 million, Italy, therefore, is raising rather more than we do from salt, and from a population which is about one-seventh of that of British India.

Here too, it is necessary to apply the increase to imported and, generally speaking to locally produced salt, with effect from the 1st March. The enhancement of salt duty will not require special legislation. It can be effected under the law by notification by the Governor General in Council.

Locally produced salt in Burma has hitherto been taxed at less than the general rate of duty, though the tendency has been gradually to work up to this We shall consider later whether the present enhancement should not also involve a proportionate increase in the special Burma taxation.

INCOME TAX.

I now come to Income Tax, in regard to which I may first note that this term now replaces the old designation 'Assessed Taxes' in Heads VIII and 10 of our Revenue accounts, since there is at present no other tax to reckon with under these heads. The first general income tax for British India was enacted in the year 1860, and it may be noted that all incomes above Rs. 500 a year paid 4 per cent., or about 8 pies in the rupee and that profits on land were assessed except in the case of cultivators of land whose rent value was less than Rs. 600 per annum. This Act had a short life, but it was succeeded by various other income tax and license tax enactments, ending with the present Income Tax Act of 1886.

The main features of this Act are as follows. It exempts—

(a) Incomes derived from land assessed to land revenue and from agriculture.

(b) Incomes derived from property solely employed for religious or public charitable purposes.

(c) Salaries of officers and soldiers employed in a military capacity, when these do not exceed Rs. 500 a month, or Rs 6,000 a year.

(d) All incomes which would otherwise be taxable if these are less than Rs. 1,000 a year.

The last exemption originally stood at Rs. 500, but this limit was raised to Rs. 1,000 in 1903. With the exception of that change the Act of 1886 has remained in force to this day.

The taxation arrangements which it authorises are as follows:—

Salaries and pensions are assessed at 4 pies in the rupee if between Rs. 1,000 and Rs. 1,999 per annum. If above that amount, they pay 5 pies in the rupee.

Other incomes, derived from sources outside profits of companies and interest on securities, if they are between Rs. 1,000 and Rs. 1,999, pay on a scale of fixed rates which varies from Rs. 20 to Rs. 42, and approximates roughly in its total effect to a 4 pie rate. Incomes of Rs. 2,000 or upwards similarly derived pay at the 5 pie rate.

Profits of companies are uniformly assessed at 5 pies in the rupee. The same rate is levied upon interest on securities; but here the holder may get an exemption or a rebate at the 4 pie rate, as the case may be, if he can prove that his income from all sources is less than Rs. 1,000, or falls between Rs. 1,000 and Rs. 1,999.

Speaking generally, therefore, our normal income tax rate is 5 pies in the rupee, which is about equivalent to 6d in the pound, and it may be noted that when the Act was introduced, the English income-tax stood at 8d. in the pound.

Since then, as is well known, very great changes have been made in the English income tax: the principle of graduation has been introduced, the rates have been very much raised, and since 1910 there has been a super-tax which is now levied on incomes above £3,000. In 1914, just before the war—the super-tax apart—the rates of income tax ranged from 9d. to 1s. 3d. in the pound. These were doubled after the war, and in 1915 there was a further increase of 40 per cent on the previously doubled rate while the limit of exemption was reduced and the scale of previous abatements cut down. The English income tax, apart again from the super-tax, may, therefore, now be said to run from 2s. 1d. to 3s. 6d. in the pound. The contrast afforded by India is thus very marked.

Now it is not necessary, or desirable, to propose any such heroic measures as those which have been forced upon Chancellors of the Exchequer in England; but our income-tax here is undoubtedly very low, and there will be general agreement, I think, that, at a time when it has become necessary to increase taxation materially and to hit the poor in some measure by the raising of the salt tax, more money should be exacted from the incomes of the relatively well-to-do.

Our proposals for obtaining more from the income-tax are as follows:—

(a) We propose to leave all existing exemptions untouched, and also to make no alteration in the taxation of persons whose incomes, official or private, are less than Rs. 5,000 per annum.

(b) In the case of incomes under Parts I and IV of Schedule II of the Act, i.e. salaries and pensions, and incomes from the "other sources" mentioned above, which exceed the last-mentioned sum, we propose to enhance the tax in the following way:—

(1) Incomes from Rs. 5,000 to Rs. 9,999 will pay 6 pies in the rupee, or 7½d. per pound.

(2) Income from Rs. 10,000 to Rs. 24,999 will pay 9 pies in the rupee, or 11¼d. in the pound.

(3) Incomes of Rs. 25,000 and upwards will pay 1 anna in the rupee, which is equivalent to 1s. 3d. in the pound.

(c) Profits of companies will be assessed at the 1 anna rate; but this will be subject to abatement, or exemption, to individual shareholders who can show that their total income is such as to warrant a lower rate of taxation or none at all. Thus a shareholder whose income is less than Rs. 1,000 per annum from all sources would obtain a refund of the entire tax previously recovered on his dividend; a man whose total income is Rs. 5,000 would obtain a refund of the amount recovered in excess of the 6 pie rate; and so on.

We also prose, following what we are advised to be the correct construction of the law as it stands at present, as well as the actual practice in some provinces, to exempt altogether (as would be the case if it were a matter of an individual) the profits of companies which amount to less than Rs. 1,000.

(d) Interest on securities will be taxed similarly, i.e., the initial rate will be 1 anna, but the holders can obtain refunds of the whole or of part of the sum recovered with reference to their actual income of all kinds.

The total number of income tax assessees in 1914-15, counting companies as persons, was about 332,000. Of these about 216,000 were assessed on incomes between Rs. 1,000 and Rs. 1,999, and 79,000 between Rs. 2,000 and Rs. 4,999. Consequently, no less than 295,000 of the present assessees will be unaffected by the new rates of taxation we propose, which will fall on the 37,000 who are relatively well-to-do. Of these, again, about 24,000, on incomes between Rs. 5,000 and Rs. 9,999, will only have their tax increased by 1 pie on rupee.

We expect in all to get £900,000 from this increased taxation. Here again I shall introduce a Bill to-day making the required amendments in Act II of 1886. But in this case it will not be necessary, as in regard to salt and customs, to make the new taxation applicable before the 1st April, 1916. Arrears of income tax not paid by that date, but recovered subsequently, will be assessed at the old rates. The new rates will apply to all income the tax on which has not actually become due till the 1st April.

EFFECT OF WHOLE PROPOSALS.

I now sum up the financial effect of the proposals above explained. We intend to get an additional revenue of—

(*a*) £2,150,000 from Customs and consequential changes in the excise duties on liquors.

(*b*) £600,000 by an enhancement of the duty on Salt.

(c) £900,000 by an increase under Income Tax.

Or in all a little over £3.6 million as against an estimated Imperial deficit of £2.6 million. This leaves us with a surplus of £1,052,000 which, though somewhat less than we have aimed at in the years just preceding the war, will supply a useful and much needed source of strength against the contingencies which face us in the future.

The imposition of a portion of our proposed taxation from 1st March (vide paragraph 58) will also yield about £110,000 in the current year, thus diminishing (as I have already noted) the Imperial deficit for 1915-16 indicated in paragraph 17 to about £2 million.

REVISED FINAL STATEMENT.

Consequently the settlement given in paragraph 23 must be taken as superseded by the revised statement below, which shows our revenue and expenditure position for 1915-16 and 1916-17 as determined by the taxation measures above expounded.

LOANS IN 1916-17.

In millions of pounds.

	Imperial.	Provincial.	Total.
Revenue	51.982	30.638	82.620
Expenditure ...	53.968	31.296	85.264.
Surplus + or deficit — ...	—1.986	—.658	—2.644

BUDGET, 1916-17.

	Imperial.	Provincial.	Total.
Revenue	55.651	30.548	86.199
Expenditure ...	54.599	30.913	85.512.
Surplus + or deficit — ...	—1.986	—.658	—2.644

RUPEE LOANS IN 1916-17.

Before I pass on to the general ways and means arrangements for the coming year, it will be desirable to make a few remarks on the subject of our rupee borrowing.

In paragraph 56 of my speech introducing the last Financial Statement I announced our intention of raising a loan of £3 million (4½ crores) in India in the current year, the time and the best method of borrowing being reserved for later consideration.

The internal conditions in India were generally favourable at the period of the year when we usually take into consideration the question of issing a new loan. Trade was slack and money easy; the balances of the Presidency Banks stood at a high level; and though there was little demand for rupee securities and the market was extremely sensitive, the floating supplies of paper were reported to be small and its price had been comparatively steady. The situation was, however, entirely changed by the announcement, on the 21st June last, of the flotation of a British war loan for an unlimited amount carrying interest at 4½ per cent., with valuable privileges to subscribers in respect to the conversion of holdings in the previous 3½ per cent. war loan, consols and annuities, into stock of the new war loan. This produced an immediate drop in the price of our 3½ per cent. paper, and it became clear that more favourable terms than we had previously contemplated would have to be offered if a loan of the amount announced in the Bud-

(Continued on page 10.)

THE INDIAN BUDGET.

(Continued from page 9.)

get were to be successfully floated, while the increasing difficulties in raising further loans in London on behalf of India rendered it impossible to reduce the Indian borrowing.

The line of action to be followed in these conditions formed the subject of anxious deliberation on our part and, after discussion of the question at an informal conference which I held with the representatives of the three Presidency Banks it was decided to fix the rate of interest at 4 per cent. and to offer at par a short-term issue which would be redeemed after eight years in any case, while the Government reserved the right of redeeming it at any time after five. Political and financial circumstances rendered it most undesirable to take any risk of the loan proving a failure, and accordingly it was arranged that the Presidency Banks should underwrite the entire loan, and should in any case subscribe for a minimum sum of Rs. 1½ crores, in return for a commission of 1 per cent. on the amount of the loan. The loan as thus settled was notified on the 28th July last and subscriptions were invited between the 2nd and 17th August, these being receivable at the head offices of the Presidency Banks and their branches, and at all places at which we have account offices, instead of as formerly at the presidency towns only. Considering the moderate amount of interest offered and the conditions prevalent, the loan was wholly successful, being oversubscribed by more than two crores.

THE POST OFFICE LOAN.

We also initiated an important new departure in the direction of trying to bring the Government into more direct touch with small investors by issuing a supplementary section of the loan to be subscribed for through Post Offices. The loan proper was to be subscribed by the 17th August, but the Post Office section, into which subscriptions of any amount (in even hundreds of rupees) from Rs. 100 to Rs. 5,000 were receivable, remained open till the end of October, and all the amounts tendered through it were taken in full. Special arrangements were made for wide publication of the terms on which applications would be received through the Post Office, by notices and brief posters exhibited in post offices, treasuries, and district offices, and by advertisements inserted in newspapers, English and vernacular.

The total amount thus realised was about Rs. 50 lakhs, or £333,000, and of this amount only about 18 lakhs represented withdrawals from existing savings banks accounts (which so far gave us the advantage, in present circumstances, of transfer of liability from a call account to one which we need not liquidate for some years), while the remaining 32 lakhs was new money lodged with Government. Of the total, 21 lakhs, was obtained from Europeans, 26 lakhs from Indians, and 3 lakhs from banks and public bodies. Rs. 6 lakhs represented individual applications not exceeding Rs. 500, while out of a total of some 4,250 applications, over 500 were for the minimum amount possible, viz., Rs. 100. It is also interesting to note that in all nearly three lakhs of rupees, representing some 300 applications, came from Indian ladies. As further evidence of the extent to which this section of the loan tapped sources which would otherwise not have been available, it may be mentioned that about 40 per cent of the total was applied for through sub and branch post offices in the mofussil.

The total amount obtained may seem small, but I would remind the Council that 50 lakhs is a quarter of the total rupee loan issued so recently as 1911-12, and one-third of that which was issued in 1910-11. Considering the novelty of the experiment, the troubled times, and the innate conservatism of the bulk of the Indian people, I hold that this Post Office loan operation has been a marked success, and has justified us in making the procedure a permanent one. We shall also consider, in respect of future issues, the desirability of further simplifying methods so as to avoid some local difficulties and misapprehensions which this year's experiment brought to notice.

PROGRAMME FOR THE YEAR.

I now come to our borrowing programme for the next year. That must take place entirely in this country, since, as I have already indicated, we cannot, in the interests of the Empire, set foot on the borrowing market at home. The position of 3½ per cent. paper is also a very relevant factor in this connection. I referred last year with legitimate satisfaction to the strength of that paper, but since then it has fallen greatly. At the beginning of the present financial year its selling price was R92¼. In December and January, however, it fell rapidly to the neighbourhood of R80; and in spite of some recovery subsequently, it has recently stood about eight points below the opening price of the year. That is, of course, a very serious matter for the holders of Government paper, and various suggestions have been made, in the press and otherwise, that we should assist them by the conversion of the whole of our 3½ per cent. debt, which at present stands at about £92 million, into a 4 per cent. security. This would involve a very considerable burden to the general taxpayer, which I am certainly not prepared to impose upon him. Nor can I admit that the Government can be held responsible for such unforeseen falls in securities, Government or other, as have taken place by reason of the war and the higher rates of interest which it has brought about. On the other hand, the Government cannot look with indifference on a large depreciation of the price of the premier security of India, or ignore the grave difficulties which such depreciation, if unremedied, will place in the way of their own future borrowings, especially in the coming year.

CONVERSION OF G. P. SCHEME.

Consequently, after very careful deliberation, and with the approval of the Secretary of State, we have decided to do something for the holders of our existing Government paper which will be in our own, that is in the public, interests as well as theirs. In view of our ways and means requirements, and to strengthen our position generally, we consider that we should raise not less than £4 million in India next year, outside the amount which we may get from the Post Office section of our loan. To facilitate this we propose that subscriptions to our new loan should carry with them the privilege of converting an equivalent amount of 3½ per cent. paper on favourable terms, by which I mean terms that will be better than the arithmetical result of a comparison between 3½ per cent. interest and the higher rate which we shall have to pay for the new loan: e.g., if our new loan is issued at 4 per cent. the conversion rate for 3½ per cent. paper will be higher than R87½. This privilege will also cover the conversion of our remaining 3 per cent. paper on terms proportionally equalent to those fixed in respect of the 3½ per cents. Thus a subscriber of say one lakh of rupees to the new loan will thereby obtain the right, which we shall allow him to transfer, to obtain another lakh by the conversion, on such terms as may be decided on of 3½ per cent. or 3 per cent paper.

Further, we propose that this offer of limited conversion in 1916, conditional on subscription to a new loan, shall be repeated in 1917 and 1918 if we borrow in those years at a higher rate than 3½ per cent. Thus supposing the 1917 loan to be of that character, a subscriber thereto, or a purchaser of conversion rights attached to the loan, will be able to convert 3½ per cent. paper into debt of that year's issue, whatever its terms may be. I must explain, however, that the conversion rates will be fixed on each occasion with reference to the circumstances of the time and the character of each new loan, and I can hold out no hope that they will under any circumstances be more favourable here-after indeed they may quite possibly be less so—than the terms we shall offer in 1916, when money conditions are specially stringent. I may explain also that conversion facilities will not be attached to any short-term borrowing such as the loan we raised last year with a currency of 5 to 8 years only; and generally that the Government of India reserve full discretion as to the terms to be offered for future loans, and also as regards the conversion rights associated therewith.

We believe that these measures will confer a substantial degree of protection on the holders of our existing paper, and will be found well adapted to the particular conditions which this problem presents to us in India. The requirements of the Government of India are not such as to call for a vast scheme of unlimited conversion in a single year as was the case at home. The Indian markets could not find the money, and if they did find it, we could not employ it ourselves in India, or remit it to England without wrecking exchange. We feel too that in view of the comparative narrowness of the Indian money market in ordinary times, and the special stringency which exists at present, we should—if we confined the opportunity of conversion to a single year's issue—deprive many holders of our paper of an effective chance of participating. On the other hand, we are not prepared to admit that the conditions call for the eventual extinction of the whole mass of our 3½ per cent, paper and could not wisely saddle ourselves with the grave liabilities incidental to a conversion scheme extending over a considerable number of years. In the conditions of the present year our next issue must be a repayable loan, and though we in no way pledge ourselves to confine our flotations in the conversion period to repayable debt, we may of course find it necessary to do so. Now, the association of conversion rights with a repayable loan doubles the amount which has to be repaid in the future. It will be readily understood that this is a very serious element in the problem; and when the time for repayment came, we might be seriously hampered as regards our productive capital expenditure and our finances generally if the amount of debt falling due for discharge were of excessive amount. These reasons have weighed with us in limiting the conversion period to three years. We have also had to bear in mind that one main justification for a conversion scheme is the inducement which it offers to the public to subscribe to the loans issued at a time of difficulty and crisis, and we cannot afford to have this inducement weakened by an undue prolongation of the opportunities for conversion.

THE 1916 LOAN.

It would be premature as yet to decide what the exact terms of the 1916 loan shall be in respect of interest and currency, though I may say now that the loan will on this occasion be repayble at the end of some specific, though probably somewhat distant, date. Nor can I yet state the conversion rate which will be offered for 3½ per cent. and 3 per cent. paper. These are matters which will still require very careful consideration; but I may say at once that the effective amount of our new loan, that is excluding the new debt created by conversion of previous issues, will, as I have already indicated, be not less than £4 million outside the Post Office section (to which, I may observe, the same conversion facilities will apply) and that we shall be prepared to accept subscriptions up to £8 million. We are willing to take that large amount this year partly to make the remedy of conversion more immediate and efficacious, and partly to strengthen our financial position generally in view of the war. But we in no way contemplate, or pledge ourselves to, similarly large flotations in 1917 and 1918; and investors who stand aside from this year's issue in the expectation of being as readily able to obtain conversion righs in the two following years will run the risk of disappointment in that respect.

I may mention here that we have decided, with the approval of the Secretary of State, to introduce a new form of Government securities in the shape of bearer-bonds, to meet the convenience of persons in large business centres who wish to dispose of, or raise money upon, Government paper with greater ease and rapidity than are afforded by our existing promissory notes with the formalities attendant upon the transfer of these from one holder to another. We have no desire, however, to alter or abandon the present form of promissory note, which is much valued for purposes of safety by those who wish to hold Government paper permanently or for considerable periods. Accordingly the bearer-bond form will be purely optional and the fullest facilities will be given for the conversion of promissory notes of the existing form into bearer-bonds and *vice versa*. This reform will be introduced as soon as certain legal points which are under consideration have been settled, and when the best form of the new bearer-bond has been determined on

It is very necessary, in present conditions, to conserve the Indian money market for the requirements of Government to a greater extent than is normally necessary. We do not propose to go at all as far in this direction as His Majesty's Government have had to do at home, but we are fully justified in issuing instructions, as we have done, that local bodies shall, as far as possible, keep down their development expenditure which is financed from borrowing; and that all loan flotations by such bodies, as well as branch line companies' loans, shall be held absolutely in abeyance from the present date until our coming loan has been floated.

For *unfunded debt* we take a net incoming of £300,000 only, as we must be cautious in regard to the Post Office deposits, and we are for the present anticipating that there will be a reduction in these by direct withdrawals, or by transfer to the Post Office section of the loan, to the extent of £700,000 in the coming year.

Under *special war receipts* we assume a receipt of £400,000 from the continued employment of enemy vessels.

These and other transactions bring us to an estimated closing balance of £17.4 million on the 31st March 1917, exclusive of holdings for the Gold Standard Reserve temporarily included in the balances of the Home Treasury. This is about £1 million more than the normal minimum balance required in India and England together; but it will be readily understood that in present conditions, which in several directions expose our balances to exceptional strain, it is necessary to have some margin. This is the more desirable in that, as I have already said (paragraph 32), we shall eventually have to make good the large sums—of which we are making temporary use— that we are deriving from the employment of captured enemy vessels and the liquidation of hostile firms.

RAILWAY PROGRAMME.

As I have said, the financial position requires us to cut this down to a very low figure. We are advised, indeed, that it is very questionable whether a larger allotment could be profitably spent in view of the great difficulty, in present circumstances, in obtaining railway material from home and its extremely high cost. The present price of rails, for instance, landed in India, is nearly double the pre-war price, while the Tata Works, on which we could normally rely for local supplies, are now mainly occupied in the manufacture of steel for munitions. Our own railway workshops too are largely engaged in the same work.

The £3 million programme has been fixed so as to continue progress, but generally at a reduced rate, on works already in hand which could not without loss or great inconvenience be interrupted Provision has also been made for the restoration of the hill section of the Assam-Bengal Railway, but only such new works are included—for example, water-supply schemes where the existing supply seems likely to fail—as could not with safety be postponed. The bulk of the expenditure proposed is consequently on open lines.

IRRIGATION.

Here too the financial position has to be taken into account, and prevents our doing more than repeat the revised estimate provision of £900,000.

EXPENDITURE ON DELHI.

This, as in the current year, is confined to what is absolutely necessary to keep things going without deterioration of material and disbanding of necessary establishments.

DISCHARGE OF DEBT.

We provide here £500,000 for the discharge of India bonds issued in connection with the purchase of the Indian Midland Railway, which falls due in the coming year. We also provide £1½ million for the discharge of some of the short-term sterling India Bills issued by the Secretary of State in 1914-15, a measure which, as I have indicated, will be a contribution on our part to the retention of the Home market for borrowings by His Majesty's Government in connection with the war. We shall also, incidentally, save a certain amount in interest charges. The temporary loans we raised in 1914-15, which still stood at £14 million at the commencement of the current year, will thus have been reduced to £9½ million, i.e., to £4 million from the Gold Standard Reserve (vide paragraph 21) and £5½ million in sterling India Bills.

I have already said as much as I can at present in respect of the rupee loan. We take the amount of this for the purpose of the present calculations at £4.3 million, of which £300,000 is estimated as accruing from the Post Office section. But, as I have laready indicated, we are prepared to accept subscriptions up to a further sum not exceeding £4 million. To the extent that we obtain these we shall employ them in paying off our remaining debt to the Gold Standard Reserve.

THE ARMY BUDGET.

The table below shows the gross and net expenditure on Military Services for the coming year and the four years preceding:—

REVISED, 1915-16.

	Imperial.	Provincial.	Total
Revenue	51.982	30.638	82.620
Expenditure	53.968	31.296	85.264
Surplus + or deficit —	—1.986	—.658	—2.644

BUDGET, 1916-17.

	Imperial.	Provincial.	Total.
Revenue	56.561	30.638	86.199
Expenditure	54.599	30.913	85.512
Surplus + or deficit —	+1.052	—.365	+.687

The total net expenditure in 1915-16 is now expected to reach the figure of £21.8 million or about £1 2/3 million more than the Budget. I have already referred (in paragraph 14) to the main causes contributing to this large excess and need only add the following supplementary remarks. The developments of military science have rendered it necessary to increase the efficiency of the army in India in various directions while the war proceeds, e.g., by the provision of mechanical transport, at a cost of £78,000, and of an aviation squadron, at a cost of £71,000. The expenditure on Military Works is now estimated to exceed the Budget figure by £86,000, chiefly on account of urgent improvements to frontier roads, the provision of accommodation for the Indian sick and wounded returned from the front, and improvements to the Cordite factory and to the Ordnance factory at Ishapore. A fall in receipts of £17,000, which is chiefly due to war conditions, also contributes to the increase in net expenditure.

In certain respects the programme of expenditure has not been fulfilled; for instance, the Admiralty were unable to make progress with the construction of the Royal Indian Marine vessels referred to in my speech of last year, and this has involved a lapse of £149,000. On the other hand, the outlay on home stores for marine requirements is higher by £23,000. Other minor variations combine to account for the balance of the estimated excess.

For the year 1916-17 a sum of £22 million has been allotted as the net Military expenditure, again on the assumption, which governs all our calculations, that the war will continue throughout the next financial year.

In view of the general financial situation, only absolutely necessary and urgent measures are being provided for. The causes which affected Military expenditure during 1915-16 will remain for the most part operative in 1916-17. There will, it is true, be considerably less expenditure on sea transport charges, since the contribution during the current year included arrear payments on account of 1914-15. We also anticipate reduced expenditure on certain other measures connected with internal defence; and there will be a saving in connection with the mechanical transport companies, due to the initial expenditure being met for the most part during the current year. On the other hand, we anticipate increased expenditure of £189,000 in connection with the vessels the construction of which at home had to be postponed during the current year, and on replacement of stores and coal, and a somewhat higher provision has to be made for measures in connection with military arrangements on the North-West frontier. Broadly speaking however, the anticipated expenditure in 1916-17 would be a little lower than in 1915-16 but for the fact that, as I have already explained, we have thought it wise to provide a margin (of rather over half a million pounds) to meet unforeseen demands.

INDIA AND THE WAR.

The Indian Army still continues to play a conspicuous part, side by side with representatives of every portion of the Empire, in the great war which the King-Emperor and his Allies are waging for the cause of liberty and right. Nor, as I indicated in my speech in the closing budget debate last March, is this the only respect in which India has borne her share of the Empire's burdens. She has rendered invaluable aid by recruiting and training large numbers of soldiers; by furnishing supplies of all sorts—foodstuffs, clothing, ordnance, equipment and munitions; by training and despatching horses; by lending to the Admiralty a great part of her Royal Indian Marine fleet; and by fitting out transports. The total value of the supplies and services of all sorts which she has thus undertaken on behalf of the War Office amounted, including some similar expenditure brought to account at home, to about £10 million in 1914-15 and is estimated at about £18 million in 1915-16 and £20½ million in 1916-17. These figures include also the outlay in civil departments on the manufacture of munitions which is now in full progress. They do not, however, include the services, representing a recoverable outlay of £850,000 in 1915-16 and about £1 million in 1916-17, which we are able to render to the Australian Government.

I mentioned in paragraph 65 of my speech introducing the last Financial Statement the assistance given by the Indian princes in respect of their Imperial Service Corps and in special gifts towards the cost of the war. The latter now total about £900,000. Further, considerable sums have been placed at the disposal of the Commander-in-Chief to be spent in the purchase of horses, motor cars, motor ambulances, etc., or in any way which His Excellency may think advisable for the good of the army. It is of course impossible to mention all these individual gifts, which find no place in the Budget; but I would refer particularly to a recent personal gift of one lakh from His Excellency Maharaja Sir Chandra Shumshere Jung Bahadur Rana, Prime Minister and Marshal of Nepal, as well as of 2 lakhs from the Nepal Durbar, who also are bearing all the ordinary pay charges of a Nepalese contingent now serving in India.

The Council will readily understand that the task of deciding the many complex questions relating to the incidence of expenditure as between the Government of India and His Majesty's Government, and of devising a simple and efficient system of accounting, has been a most difficult one. It was found necessary, early in the current year, to create a special appointment of Central War Controller to deal with these matters, and Mr. B. N. Mitra, C.I.E., was appointed to the post. I gladly take this opportunity of acknowledging the conspicuous ability and untiring energy with which he has discharged his duties, and the appreciation they have met with at home as well as here.

CONCLUSION.

Now, my Lord, I draw my remarks to a close. It has been a source of great concern to the Government of India that the last budget to be presented under Your Excellency's auspices should be marked by the necessity of a large increase in taxation. But we should be flinching from our duty, and unmindful of the example which has been set to us in other parts of the Empire, were we to shrink from this, while the increased burdens which we have proposed are small in comparison with those which have to be borne by other countries participating in the war. We may also, I think, derive some satisfaction from the fact that whereas on the last occasion on which additional taxation had to be imposed (in 1910) that necessity arose from the domestic circumstances of India our present measures arise only through the participation of India in the greatest war which any of us are likely to see and in which the whole future of the Empire is in issue. And when I recall the Resolution unanomously passed in this Council on the 24th February 1915, which affirms 'the unswerving resolution of Indians to support the honour, dignity and prestige of the Empire regardless of the sacrifice it may entail on them,' I am confident that the measures we propose will receive full acquiescence in the Council and in the country.

In conclusion I desire once again to express my heartfelt acknowledgments to the officers of the Finance Department for the way in which they have dealt, in their various spheres, with the very difficult conditions through which we have passed during the current year and which are likely to continue throughout the year to come. I can only repeat what I said last year that I am most deeply indebted to their loyal and efficient aid.

After the reading of the financial statement by Sir William Meyer, Bills were introduced to amend the Indian Tariff Act and the Indian Income-Tax Act in order to give effect to the enhanced taxation announced by Sir William Meyer.

The rules of business were suspended and the Bills were referred to select committees as follows with instructions to report by the 7th March:—The Indian Tariff Act Select Committee comprises of Sir W. Clark, Mr. Lowndes, Sir Ibrahim Rahimtoola, Mr. Rayaningar, Rai Sita Nath Roy, Mr. Brunyate, Col. Gordon, Mr. C. E. Low, Mr. F. H. Stewart, Mr. Birkett, and Sir William Meyer; that for the Indian Income-Tax Act is Mr. Lowndes, Sir G. M. Chitnavis, Sir F. Currimbhoy, Rai Sita Nath Roy, Mr. Brunyate, Mr. Cobb, Mr. Arbuthnot, Mr. Mahomed Shafi, Mr. Birkett, Mr. Davidson and Sir William Meyer.

Both Sir Ibrahim Rahimtoola and Pandit Madan Mohan Malaviya rose to make some observations on the motion but were ruled out of order by his Excellency the Viceroy. The motions were put to the Council and agreed to.

The Council adjourned to the 7th March.

CASUALTY LIST.

(REUTER'S TELEGRAM.)

LONDON, Feb. 28.

The following casualties are announced:—

KILLED.

Lieutenant T. Y. Birrell, South Staffs.

Lieutenant C. F. Wiseman-Clarke, Artillery.

Second-Lieutenant J. P. Hornung, Artillery.

DIED OF WOUNDS.

Second-Lieutenant W. A. Leckie, Engineers.

MISSING.

Second-Lieutenant J. O. Maitland, West Ridings.

DIED.

Major D. Reynolds, Artillery.

WOUNDED.

Lieutenant-Colonel T. B. Sellar, Scottish Borderers.

Captain H. A. Hutson, Lancs Fusiliers.

Captain C. Roche, Middlesex Regiment.

Captain H. Shield, Medicals.

Captain J. Welch, Northumberland Fusiliers.

Lieutenant J. H. Griffiths, South Wales Borderers.

Lieutenant H. Henderson, Seaforths.

Lieutenant J. N. Higson, Liverpools.

Lieutenant T. W. Robertson, West Ridings.

Lieutenant C. F. Webb, Essex Regiment.

Lieutenant G. G. Ziegler, Royal Fusiliers.

Second-Lieutenant P. B. Heald, Royal Lancasters.

Second-Lieutenant F. L. Reynolds, Sherwoods.

Second-Lieutenant R. B. Walker, East Lancs.

BALKAN CASUALTIES.

DIED.

Second-Lieutenant G. K. Lloyd, Shropshire Light Infantry.

WOUNDED.

Captain N. H. Brierly, Engineers.

MEDITERRANEAN CASUALTIES.

NOW KILLED.

Lieutenant M. A. Morris, Hampshires.

PUNJAB AEROPLANE FUND.

FUNDS FOR FOUR ADDITIONAL PLANES.

(ASSOCIATED PRESS.)

LAHORE, Mar. 1.

The Secretaries of the Punjab Aeroplane Fund announce that a further sum of £9,000 has been remitted to the Secretary of State for India completing the purchase money for 36 planes. His Honour the Lieutenant-Governor, patron of the fund, approved of four additional planes being named as follows:—"Punjab 33 Ludhiana, Punjab 34 Jhelum, Punjab 35 Hariana, Punjab 36 Derajat, No. 35 represents the donations from Patandi State, Gurgaon and Rohtak districts, No. 36 from Dera Ghazi Khan and Muzaffargarh.

INDO-BRITISH INSTITUTION.

ANNUAL PRIZE DISTRIBUTION.

The annual prize distribution of the Indo-British Institution, Bombay, was held yesterday, when the Hon. Sir F. L. Sprott presided, and Lady Willingdon gave away the prizes.

The pupils went through an extremely interesting programme of songs, and drill after which Lady Willingdon gave away the prizes. The Hon. Sir F. L. Sprott, then addressing the assembly, said: In the case of such an institution as this, which in spite of the grants from Government could not continue on its present scale without the charity of its friends, the financial position is of supreme importance. You can well understand in these circumstances the intense anxiey that has been felt at this time of difficulty whether the flow of subscriptions would be maintained. The report shows that our fears on this score have been unfounded and we must congratulate ourselves and at the same time most sincerely thank those kind and generous friends who, in spite of the difficulties of the present time have so generously supported us, on the fact that the income of the school has been but little affected by the war and that there has naturally been an increase under the head "voluntary contributions" from Rs. 7,986 last year to Rs. 9,863 this year. This increase is largely due to a grant of Rs. 1,000 which was kindly made by the Governor from a sum of money placed at his disposal by the Western India Turf Club. For another item, which has been of the greatest assistance to the school, namely the proceeds of the Tableaux Vivants, amounting to Rs. 2,015, we are indebted primarily to a lady whose great interest in and indefatigable exertions on behalf of this school are so well-known,—I refer to Mrs. Turner,—and also those ladies and gentlemen who assisted in that splendidly organised entertainment.

It was reported last year that the income had increased by Rs. 4,600 due to the double payment during that year, of the Durbar grants. In spite of the fact that these grants have been reduced from Rs. 6,560 to Rs. 4,440 the total income has increased from Rs. 28,796 to Rs. 30,290. I make these remarks on the financial position with some trepidation as I feel that there is a danger of a feeling arising that the school is in a prosperous condition and that there is no need for special and increased gifts. This is not the case as the school literally lives from hand to mouth and our favourable position this year has been chiefly due to the special causes to which I have referred.

NOTHING TO CRITICISE.

As to the work of the school the report of the Inspector of European Schools speaks for itself. Nothing could be better than his brief statement that there was practically nothing to criticise. I can only repeat what was said last year by the Lord Bishop of Bombay, who, to your great loss, was unable to take the chair to-day, that such a report reflects the greatest credit on the Headmaster Mr. Morgan, on Miss Spooner and the rest of the staff. We have fully earned the Government grant.

As to the health of the school, it has been satisfactory during the year. It is gratifying that it was found possible to continue the excellent practice, which must do much to conduce to the health of the children, of spending the holidays away from Bombay. The May holidays were spent by the sea and we have to thank Dr. DeMonte for his kindness in allowing tents to be pitched on his ground at Juvem, while the Christmas holidays were spent in quarters at Deolali, kindly placed at the disposal of the school by the Officer Commanding. To my mind a point which is of as much importance as the mental training of the children is their physical training. Games have, it appears, been indulged in so far as the very limited opportunities of the present site in that respect allow.

The question of games and also I think the improvement in the sanitary condition of the school is closely connected with the proposal to remove the school to a site outside Bombay. That scheme, as will be readily understood, has been held in abeyance owing to the present financial position, and though it is much to be regretted it will be impossible to proceed with the scheme till the financial position improves. I cannot close these few remarks without referring to the untiring efforts of the Honorary Secretary Mr. Bradbury. We must all most heartily thank him for all he has done during the year. I must congratulate all those who have taken part in the very excellent performance we have witnessed and enjoyed. Applause.)

Three hearty cheers were then given for Lady Willingdon, and votes of thanks to her Excellency and the Chairman terminated the proceedings.

POST-VEDIC SANSKRIT PROFESSORSHIP.

APPLICATIONS INVITED BY PUNJAB UNIVERSITY.

(ASSOCIATED PRESS.)

LAHORE, Mar. 1.

The Punjab University is inviting applications for a professorship of post-Vedic Sanskrit in the Oriental College of Lahore. The University requires a graduate in Sanskrit who possesses a knowledge of language not inferior to a Shastri and who has, in addition, received a sound training in European methods. The professor will be expected to instruct advanced classes and to do research work and assist research students. If a suitable candidate can be found, the appointment will be for five years in the first instance with a salary of Rs. 500 a month. If no such fully qualified candidate applies a temporary appointment may be made, the salary being graduated according to the qualifications of the candidate.

The Bikaner Durbar has informed the Marwari Chamber of Commerce, Bombay, that subject to Government sanction after inspection the Ratnagarh Sardarshar Branch Railway Line will be open for traffic on 1st March.

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HOME OFFICE CASE.

DALLAS AND ALTANI AGAIN IN COURT AT BOW-STREET

THE WAY THE SCHEME WAS WORKED.

At Bow Street, in mail week, before Sir John Dickinson, who again sat specially, John McPherson Mitchell Dallas, a second division clerk at the Home Office, employed in the department of the Inspector under the Aliens Act, and Noi Joachim Altani, or Altschuler, Russian subject, a public singer, professionally known as Effenof, were charged on remand to-day with conspiring together and with others that money should be corruptly accepted by Dallas as an inducement to him to do divers acts in violation of his public duty.

Mr. R. D. Muir and Mr. William Lewis (of the Treasury) conducted the case on behalf of the Director of Public Prosecution. Mr. Harry Wilson appeared for Dallas, and Mr. Jonathan E. Harris for Altani.

At the previous hearing it was stated that Dallas was employed at the Home Office in dealing with applications by alien enemies for permits to leave the country. In 1915 many Ottoman Jews came to England from Antwerp as refugees, some of whom afterwards desired to leave on the ground that they were unable to carry on their diamond dealing business here at a profit. For a time there was an order in force that those Ottoman Jews who were of military age and were not physically debarred from bearing arms should not be permitted to leave the country, but this restriction was removed in December last. According to the prosecution, Altani thereupon obtained from Dallas the names and addpresses of several Ottoman Jews whose requests for permission to leave had hitherto been refused. To these persons Altani subsequently pretended that he had great influence at the Home Office, which he could use to obtain permits for them on payment of a substantial fee. In this way, within a fortnight of the defendants' arrest, upwards of £1,000 was said to have been obtained from aliens of this class who, if they had been aware of the removal of the restrictions, could have obtained permits themselves by merely applying again for them at the Home Office. Mr. Muir mentioned that £800 of the £1,060 had been recovered by the police, about £600 in gold and notes having been found at a safe rented by Altani at the Chancery-Lane Safe Deposit.

A "FEE" OF ABOUT £100.

Joseph Marco Cohen, an Ottoman subject living at St. Paul's avenue, Willesden Green, now gave evidence that he was formerly employed as book-keeper to Mr. Haim Salti in Antwerp. On August 31, 1914, they came to England together, and Mr. Salti tried to carry on his business here. He left this country with a permit in November, 1915, and, shortly afterwards the witness, who was of military age, applied at the Home Office for permission to leave also, but his request was refused. In the following month of December the witness met Altani in Hatton-garden. Altani told him he knew of his application to the Home Office to leave the country, and produced a document to him on which he wrote down certain particulars. He went on to say that he would recommend him to the Home Office, and that through his influence the witness would probably be able to get his permit. He represented that he was a solicitor at the Home Office, and said that his fee for obtaining the permit would be from £100 to £110.

Witness told him he could not afford to pay so much, and made an appointment to meet him in Cockspur Street, Charing Cross, on January 8. On that occasion he asked Altani if he would get him a permit for £10 or £15, and he replied that he could not do it for less than £65, at the same time suggesting that the witness's firm would pay the money. The witness then said that he could not pay more than £40 down and Altani told him that he must pay him the balance when he could afford it. At this interview the witness gave Altani £5 on account, and agreed to pay him the rest of money when he received his permit. Another appointment was then fixed for outside the Chancery-Lane Safe Deposit, on January 10. In the meantime the witness had seen two men, named David and Isaac Salti, who had intended to leave for Holland on the 8th and in consequence of what they told him he did not keep the appointment, but wrote to the Home Office himself. He received in reply a permit to leave for Holland, and with this he travelled to Tilbury, intending to embark there, but was turned back by the Aliens Officer.

At the previous hearing it was stated that when the authorities became aware of what was happening with regard to permits they immediately gave instructions to prevent the departure of all alien enemies in possession of them.

Cross-examined by Mr. Harry Wilson, the witness said that in all his dealings with Altani the name of Dallas was never mentioned.

Cross-examined (for Altani), the witness said he was not certain whether Altani had told him he was solicitor to the Home Office or whether someone else had told him. He parted with his money because he believed Altani's statement that he had influence at the Home Office and could obtain the permit.

An Italian waiter employed at Faulkner's in Villiers Street, said he saw both prisoners lunch together there about ten times. (To Mr. Wilson): Dallas used occasionally to come.

Mr. Harris: He first identified Altani in court.

To Mr. Muir: On one occasion Altani paid for a lunch with a £5 note. He could not say if Dallas was present on that occasion. He may.

have seen them together ten times or less—he was not sure.

David Salti, an Ottoman subject, residing at Shepherd's Bush, said he was a traveller in diamonds, and came to England from Antwerp in 1914. Some months ago he applied direct to the Home Office for a permit to go abroad, but was refused. Subsequently he came to know Altani in a coffee shop in Hatton-garden, when Altani spoke to him and some others. He asked for £1 on that occasion towards his expenses for obtaining witness's registration as a Spanish subject. He told them that he was solicitor to the Home Office. Witness did not give him the pound. He knew of several Ottoman subjects, friends and relations, who had left the country recently. He heard Altani say that it was through his influence that these people got their Home Office papers. He spoke to Altani on January 3 or 4 about getting a permit for himself and his brother to leave England. Altani told him that he had some influence in the Home Office. Witness first asked Altani to get him a permit for India, but he told him that this could not be done. Witness then asked him to get the permit for himself and his brother for Holland. Altani said this would cost him £200 or more. Witness said he could not pay that amount, and eventually offered him £105. Altani said he would have to consider the matter, as he was not sure if it could be done for that sum.

"TO SEE HIS MAJESTY'S INSPECTOR."

Witness got a cheque for £150 from Albert Saulti, which he cashed for notes. He gave £95 of the money to Altani. On January 7 Altani gave him an envelope, on which was written, "To see his Majesty's Inspector under the Aliens Act." Afterwards he went to the Home Office with his brother, and was asked by a thin, tall gentleman what he wanted. He recognised Dallas as being that person. He asked them what was their nationality, and witness told him they were Ottoman subjects of Spanish descent. Witness and his brother filled up a form each and received their permits. They then went to a police office and got a police permit to go to Tilbury. There they presented their documents at the aliens' office, but were stopped.

To Mr. Harris: The day following witness went to the police and stated that Altani had told him that he would act in the matter as a solicitor. Witness really believed him to be such. He was induced to part with the money because he knew that Altani had obtained permits for others.

The case was again adjourned.

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These speeches cover thirty years of a most strenuous, selfless and active public life, and embrace the whole range of topics that have engaged and are still engaging the attention of the public. Full of instruction on every point and breathing in every line the moral fervour which was Mr. Gokhale's supreme characteristic, this volume, I venture to hope, will command wide popularity.

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TAX ON AMUSEMENTS.

VIEWS OF THE THEATRICAL PROFESSION.

A statement was made recently that among the new imposts to be proposed by Mr. McKenna in his next Budget will be a tax on amusements—theatres, music-halls and cinematograph shows. This, it is said would tap a valuable new source of revenue and also assist in the direction of enforcing economy among the people.

Mr. Fred Terry, who is at Kennington Theatre, said that before expressing a definite opinion it would be better to wait and see exactly what was going to be done. Whatever it was; the members of the theatrical profession would bear it, and not kick against any laws or against anything the Government might chose to put on them at the present time. Any additional burden, however, would be very hard to bear, as he did not think that at the present time managers received proper treatment in regard to income-tax. One year they might make a fair amount of money, only to be followed by periods of loss. The suggested additional tax would hit all managers, but whatever was enforced they would pay so long as this terible war lasted.

Mr. Charlson Mann, manager of the Adelphi Theatre, said that theatre-goers had always been patriotic in faling in with the requirements of the authorities. If the Government said that the suggested taxes on amusements were necessary, then the money would be paid. He would, however, like to know what the official mind was about the taxes. In these times the public required amusement, and nearly all the theatres were filled with soldiers and soldiers' families. When the men came from the front they hastened to the theatres. No doubt the demand now was for everything bright and cheerful. The public would not stand anything serious. The tax, of course, in addition to the heavy income-tax already paid, would cause some complications, but if it were enforced, then they must all do their best to provide the where-withal to bring the war to a successful conclusion.

THE VARIETY THEATRE POSITION.

Seen at the Palace Theatre, Mr. Alfred Butt said: "I realise that everyone must contribute towards the expenses of the war, and I do not see any reason why theatres and music-halls should bear any less share than any other industry. I feel, however, that at the present moment the theatrical and music-hall industries are, in fact, bearing a much greater share than any other commercial enterprise in the country. On account of the business they carry on, their premises are assessed two, three, four, and five times higher than the same premises would be assessed if they were used for ordinary commercial purposes, and in this way their rateable value is exceedingly high, and automatically the taxes they pay are much greater in comparison.

"It is quite true that theatres have recently enjoyed a temporary wave of prosperity, but I am fairly confident that if statistics were prepared of the total capital involved in the theatrical and music-hall industry in this country it would be found that the yield from their dividends was very small, and far lower than that of the majority of commercial enterprises. It is unfair to point out that in France theatrical tickets are taxed directly without mentioning the fact that all places of amusement there are allowed to keep open on Sundays, which I happen to know from my personal experience of the Alhambra, Paris, is the biggest day in the week.

"It seems to me that there are so many other sources of taxation which would give far bigger results without the necessity of imposing a tax which would probably be vexatious to the public, who, after all, require a certain amount of amusement in these times, and would in itself yield a comparatively small return."

Mr. C. B. Cochrane, general manager of the Empire Theatre, remarked: "Few of us are doing so well that we want additional burdens, but I imagine that if the proposed tax comes into force the public would in all probability have to pay it. The tax would be added to the cost of admission, but it would be so small that I do not think people would feel it."

EFFECT ON CINEMAS.

Mr. H. Dickson (general manager of Messrs. Pathe Freres Cinema) said, in taxing things that the public could do without, if necessary, the Government were undoubtedly taking the right line. But it could not be said that the cinema was a luxury; some relaxation was absolutely necessary to men in training, as well as to the general public, in such a time of strain as the present, and the cinema was the cheapest form of relaxation.

On the commercial side of the cinema business they had, continued Mr. Dickson, already had to submit to heavy taxes—very heavy import duties—which had hit them very hard, and if the suggested new taxes were imposed they would be hit harder still, in that fewer people would go to the cinemas than formerly, and consequently the exhibitor would be able to pay less for his films. If a tax not exceeding 10 per cent. of the value of the price for admission were imposed, an enormous revenue would be raised, and the attendance at picture palaces would not be affected to any appreciable extent. If, however, the tax were to be more than 10 per cent. the possible effect would be that the public would cease to attend such places of amusement to the same extent as in the past, and amusement caterers would thereby be very nearly ruined, while the revenue resulting would, in consequence, not be so great.

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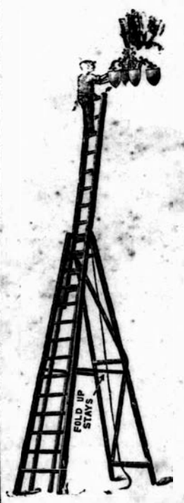

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